Instructions on Finding and Printing Your GASB 68 Schedule

To find your agency’s GASB 68 schedule

Option 1
- Click CTRL + F. A box will pop up.
- Enter your employer name in the blank field. This will take you to your schedule.

Option 2
- Click Edit on the main menu.
- Scroll down and click Find to bring up the Find feature.
- Enter your employer name in the blank. This will take you to your schedule.

To print your agency’s GASB 68 schedule

Option 1
- Click CTRL + P. This will bring up the print menu.
- Choose your printer.
- Under Pages to Print, choose Current page.
  CAUTION: If you fail to select this option, all 922 pages of this report will print. (There is one page per employer, and there are 921 employer schedules in this document.)

Option 2
- Click File on the main menu.
- Click Print. A print menu will appear.
- Choose the printer.
- Under Pages to Print, choose Current page.
  CAUTION: If you fail to select this option, all 922 pages of this report will print. (There is one page per employer, and there are 921 employer schedules in this document.)
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]                     June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)                           December 31, 2014
Discount rate                                                                 7.50%
Employer’s proportionate share at prior MD                                       25.46977306%
Employer’s proportionate share at MD                                              26.81965357%
Employer’s proportionate share of system NPL/(A) at prior MD                      $ 1,462,337,169
Employer’s proportionate share of system NPL/(A) at MD                           $ 4,026,252,725
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower                          $ 6,501,055,683
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher                          $ 1,957,750,451
Employer Pension Expense for Measurement Period:
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 721,452,823
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)               $ 23,696,676
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)                $ (8,756,504)
Employer’s Total Pension Expense/(Income)                                         $ 736,392,995
Deferred Outflow of Resources                                                     $ 133,206,036
Deferred Inflow of Resources                                                      $ 0
Changes of assumptions                                                            $ 858,702,956
Net difference between projected and actual earnings on investments               $ 795,418,610
Deferred Inflow of Resources                                                      $ 0
Changes in proportionate share                                                    $ 95,778,677
Deferred Outflow of Resources                                                      $ 0
Differences between employer contributions and employer’s proportionate share of
system contributions                                                              $ 7,177,067
Deferred Inflow of Resources                                                      $ 38,257,604
Total (prior to post-MD contributions)                                            $ 1,890,283,346
Deferred Inflow of Resources                                                      $ 38,257,604
Contributions subsequent to the MD                                               TBD
Deferred Outflow/(Inflow) of Resources                                            N/A
Net Deferred Outflow/(Inflow) of Resources                                         $ 1,852,025,742

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 336,602,706</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>336,602,705</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>629,028,592</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>479,873,918</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>69,917,819</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,852,025,742</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04520887%

Employer’s proportionate share at MD  
0.04108871%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,595,650

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 6,168,369

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,959,860
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,999,347

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,105,293

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (56,224)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (27,831)

**Employer’s Total Pension Expense/(Income)**  
$ 1,021,238

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 204,077 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 1,315,565 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,218,611 | $ 0 |
| Changes in proportionate share | $ 0 | $ 237,587 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 42,796 | $ 117,070 |
| Total (prior to post-MD contributions) | $ 2,781,049 | $ 354,657 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,426,392 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 408,744</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>408,744</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>863,729</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>658,498</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>86,677</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,426,392</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 1.90745838%
Employer’s proportionate share at MD 1.74184415%
Employer’s proportionate share of system NPL/(A) at prior MD $ 109,515,985
Employer’s proportionate share of system NPL/(A) at MD $ 261,491,251
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 422,221,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 127,149,151

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 46,855,877
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,936,045)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 361,774

Employer’s Total Pension Expense/(Income) $ 45,281,606

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 8,651,273 | $ 0
Changes of assumptions $ 55,769,800 | $ 0
Net difference between projected and actual earnings on investments $ 51,659,700 | $ 0
Changes in proportionate share $ 467,092 | $ 8,915,730
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,422,432 | $ 2,277,870
Total (prior to post-MD contributions) $ 120,970,297 | $ 11,193,600
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 109,776,697

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 19,316,603</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,316,603</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>38,359,677</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>28,895,046</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,888,769</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 109,776,697</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09499884%
Employer’s proportionate share at MD 0.08832876%

Employer’s proportionate share of system NPL/(A) at prior MD $5,454,322
Employer’s proportionate share of system NPL/(A) at MD $13,260,198

- Sensitivity: NPL/(A) using discount rate 1.00% lower $21,410,798
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,447,722

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $2,376,057
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(81,696)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(174,175)

Employer’s Total Pension Expense/(Income) $2,120,186

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $438,705 $0
Changes of assumptions $2,828,082 $0
Net difference between projected and actual earnings on investments $2,619,659 $0
Changes in proportionate share $6,157 $359,079
Differences between employer contributions and employer’s proportionate share of system contributions $0 $589,451
Total (prior to post-MD contributions) $5,892,603 $948,530
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $4,944,073

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$803,503</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$803,503</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,789,661</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,371,915</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$175,490</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,944,073</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 15,552,131
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(1,352,129)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(404,249)

Employer’s Total Pension Expense/(Income) $ 13,795,753

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 2,871,480 $ 0
Changes of assumptions $ 18,510,788 $ 0
Net difference between projected and actual earnings on investments $ 17,146,588 $ 0
Changes in proportionate share $ 0 $ 5,776,748
Differences between employer contributions and employer’s proportionate share of system contributions $ 42,485 $ 1,402,847
Total (prior to post-MD contributions) $ 38,571,341 $ 7,179,595
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 31,391,746

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,177,600</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,177,600</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,501,959</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,529,509</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,005,080</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 31,391,746</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 539,474</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>539,474</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,061,603</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>807,380</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>111,838</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,059,770</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.62594662%
Employer’s proportionate share at MD  0.58616925%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 35,938,483
Employer’s proportionate share of system NPL/(A) at MD  $ 87,997,615
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 142,086,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 42,788,514

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 15,768,043
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $(581,303)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(310,820)

Employer’s Total Pension Expense/(Income)  $ 14,875,920

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 2,911,346  $ 0
Changes of assumptions  $ 18,767,777  $ 0
Net difference between projected and actual earnings on investments  $ 17,384,637  $ 0
Changes in proportionate share  $ 0  $ 2,424,631
Differences between employer contributions and employer’s proportionate share of system contributions  $ 406,757  $ 1,247,611
Total (prior to post-MD contributions)  $ 39,470,517  $ 3,672,242
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 35,798,275

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,138,120</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,138,120</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,613,048</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,615,351</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,293,634</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 35,798,275</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06579371%
Employer’s proportionate share at MD 0.06431531%

Employer’s proportionate share of system NPL/(A) at prior MD $3,777,520

Employer’s proportionate share of system NPL/(A) at MD $9,655,221
- Sensitivity: NPL/(A) using discount rate 1.00% lower $15,589,963
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,694,816

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,730,092
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(32,756)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(24,156)

Employer’s Total Pension Expense/(Income) $1,673,180

Deferred Outflow of Resources $319,437
Deferred Inflow of Resources $0

Differences between expected and actual experience $319,437 $0
Changes of assumptions $2,059,227 $0
Net difference between projected and actual earnings on investments $1,907,467 $0
Changes in proportionate share $0 $128,029
Differences between employer contributions and employer’s proportionate share of system contributions $38,708 $104,521
Total (prior to post-MD contributions) $4,324,839 $232,550
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $4,092,289

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$714,456</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>714,456</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,421,825</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,089,185</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>152,365</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,092,289</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

Discount rate  
Employer’s proportionate share at prior MD
Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD
Employer’s proportionate share of system NPL/(A) at MD

• Sensitivity: NPL/(A) using discount rate 1.00% lower
• Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 189,828  $ 0
Changes of assumptions  $ 1,223,714  $ 0
Net difference between projected and actual earnings on investments  $ 1,133,529  $ 0
Changes in proportionate share  $ 850,497  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 355,551
Total (prior to post-MD contributions)  $ 3,397,568  $ 355,551
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 3,042,017

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 559,234</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>559,234</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>985,028</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>800,837</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>137,683</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,042,017</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer's proportionate share at prior MD
1.10813039%

Employer's proportionate share at MD
1.10983112%

Employer's proportionate share of system NPL/(A) at prior MD
$ 63,622,878

Employer's proportionate share of system NPL/(A) at MD
$ 166,611,420

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 269,021,891

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 81,014,185

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)
  $ 29,854,629

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 41,090
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (1,574,412)

Employer's Total Pension Expense/(Income)

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 28,321,307

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 5,512,234 | $ 0
Changes of assumptions | $ 35,534,212 | $ 0
Net difference between projected and actual earnings on investments | $ 32,915,426 | $ 0
Changes in proportionate share | $ 158,870 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 5,175,617
Total (prior to post-MD contributions) | $ 74,120,742 | $ 5,175,617
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 68,945,125

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,777,480</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,777,480</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24,124,951</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18,662,510</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,602,704</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 68,945,125</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.80728556%

Employer’s proportionate share at MD

0.79466430%

Employer’s proportionate share of system NPL/(A) at prior MD

46,349,988

Employer’s proportionate share of system NPL/(A) at MD

119,297,563

- Sensitivity: NPL/(A) using discount rate 1.00% lower

192,625,787

- Sensitivity: NPL/(A) using discount rate 1.00% higher

58,007,997

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)

21,376,592

Net amortization of employer-specific deferred amounts from:

| Changes in proportionate share (per paragraph 54 of GASB 68) | (86,099) |
| Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | (803,038) |

Employer’s Total Pension Expense/(Income)

20,487,455

Deferred Outflow of Resources | Deferred Inflow of Resources

| Differences between expected and actual experience | $ 3,946,885 | $ 0 |
| Changes of assumptions | $ 25,443,303 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 23,568,193 | $ 0 |
| Changes in proportionate share | $ 244,508 | $ 679,457 |
| Differences between employer contributions and employer's proportionate share of system contributions | $ 0 | $ 2,660,984 |
| Total (prior to post-MD contributions) | $ 53,202,889 | $ 3,340,441 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 49,862,448 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,641,699</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,641,699</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17,412,565</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,327,287</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,839,197</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 49,862,448</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

<table>
<thead>
<tr>
<th>June 30, 2016</th>
</tr>
</thead>
</table>

Actuarial Valuation Date (liability rolled forward to MD)  

<table>
<thead>
<tr>
<th>December 31, 2014</th>
</tr>
</thead>
</table>

Discount rate  

<table>
<thead>
<tr>
<th>7.50%</th>
</tr>
</thead>
</table>

Employer’s proportionate share at prior MD  

<table>
<thead>
<tr>
<th>1.80368766%</th>
</tr>
</thead>
</table>

Employer’s proportionate share at MD  

<table>
<thead>
<tr>
<th>1.66718011%</th>
</tr>
</thead>
</table>

Employer’s proportionate share of system NPL/(A) at prior MD  

<table>
<thead>
<tr>
<th>$ 103,558,029</th>
</tr>
</thead>
</table>

Employer’s proportionate share of system NPL/(A) at MD  

<table>
<thead>
<tr>
<th>$ 250,282,445</th>
</tr>
</thead>
</table>

□ Sensitivity: NPL/(A) using discount rate 1.00% lower  

<table>
<thead>
<tr>
<th>$ 404,122,697</th>
</tr>
</thead>
</table>

□ Sensitivity: NPL/(A) using discount rate 1.00% higher  

<table>
<thead>
<tr>
<th>$ 121,698,910</th>
</tr>
</thead>
</table>

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income)  

<table>
<thead>
<tr>
<th>$ 44,847,402</th>
</tr>
</thead>
</table>

□ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 54 of GASB 68)  

<table>
<thead>
<tr>
<th>(1,685,379)</th>
</tr>
</thead>
</table>

- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

<table>
<thead>
<tr>
<th>(551,343)</th>
</tr>
</thead>
</table>

Employer’s Total Pension Expense/(Income)  

<table>
<thead>
<tr>
<th>$ 42,610,680</th>
</tr>
</thead>
</table>

Differences between expected and actual experience  

| Deferred Outflow of Resources | $ 8,280,437 |
| Deferred Inflow of Resources  | $ 0 |

Changes of assumptions  

| Deferred Outflow of Resources | $ 53,379,231 |
| Deferred Inflow of Resources  | $ 0 |

Net difference between projected and actual earnings on investments  

| Deferred Outflow of Resources | $ 49,445,310 |
| Deferred Inflow of Resources  | $ 0 |

Changes in proportionate share  

| Deferred Outflow of Resources | $ 80,385 |
| Deferred Inflow of Resources  | $ 7,348,792 |

Differences between employer contributions and employer’s proportionate share of system contributions  

| Deferred Outflow of Resources | $ 1,660,795 |
| Deferred Inflow of Resources  | $ 3,036,820 |

Total (prior to post-MD contributions)  

| Deferred Outflow of Resources | $ 112,846,158 |
| Deferred Inflow of Resources  | $ 10,385,612 |

Contributions subsequent to the MD  

| Deferred Outflow of Resources | TBD |
| Deferred Inflow of Resources  | N/A |

Net Deferred Outflow/(Inflow) of Resources  

| Deferred Outflow of Resources | $ 102,460,546 |
| Deferred Inflow of Resources  | $ 0 |

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

Employer subsequent fiscal years  

<table>
<thead>
<tr>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
</tr>
<tr>
<td>Thereafter</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00691407%
Employer’s proportionate share at MD 0.01652041%

Employer’s proportionate share of system NPL/(A) at prior MD $ 396,969
Employer’s proportionate share of system NPL/(A) at MD $ 2,480,097
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,004,530
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,205,938

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 444,402
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 133,795
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (46,599)

Employer’s Total Pension Expense/(Income) $ 531,598

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 82,052 $ 0
Changes of assumptions $ 528,945 $ 0
Net difference between projected and actual earnings on investments $ 489,963 $ 0
Changes in proportionate share $ 563,144 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 177,775
Total (prior to post-MD contributions) $ 1,664,104 $ 177,775
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,486,329

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 285,334</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 285,334</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 468,249</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 379,426</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 67,986</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,486,329</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.13243633%
Employer’s proportionate share at MD 0.13388831%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,603,781
Employer’s proportionate share of system NPL/(A) at MD $ 20,099,744
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 32,454,385
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 9,773,426

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,601,616
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 7,364
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (148,973)

Employer’s Total Pension Expense/(Income) $ 3,460,007

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 664,987 | $ 0
Changes of assumptions $ 4,286,792 | $ 0
Net difference between projected and actual earnings on investments $ 3,970,866 | $ 0
Changes in proportionate share $ 78,167 | $ 36,768
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 507,453
Total (prior to post-MD contributions) $ 9,000,812 | $ 544,221
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 8,456,591

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,464,186</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,464,186</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,943,106</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,266,784</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 318,331</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,456,591</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.54201376%

Employer’s proportionate share at MD  
0.48645814%

Employer’s proportionate share of system NPL/(A) at prior MD  
$31,119,510

Employer’s proportionate share of system NPL/(A) at MD  
$73,028,662

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
 $117,916,939

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
 $35,509,916

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
 $13,085,799

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
   $ (695,191)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
   $ (67,053)

Employer’s Total Pension Expense/(Income)  
$12,323,555

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$2,416,107  
$0
Changes of assumptions  
$15,575,259  
$0
Net difference between projected and actual earnings on investments  
$14,427,400  
$0
Changes in proportionate share  
$1,169  
$2,990,798
Differences between employer contributions and employer’s proportionate share of system contributions  
$789,876  
$812,085
Total (prior to post-MD contributions)  
$33,209,811  
$3,802,883
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$29,406,928

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,072,110</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$5,072,110</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$10,411,559</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,830,683</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,020,465</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$29,406,928</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.20395487%
Employer’s proportionate share at MD  0.18959464%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 11,709,990
Employer’s proportionate share of system NPL/(A) at MD  $ 28,462,558

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 45,957,540
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 13,839,813

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 5,100,125
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (166,994)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (141,318)

Employer’s Total Pension Expense/(Income)  $ 4,791,813

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 941,666  $ 0
Changes of assumptions  $ 6,070,380  $ 0
Net difference between projected and actual earnings on investments  $ 5,623,007  $ 0
Changes in proportionate share  $ 43,488  $ 773,073
Differences between employer contributions and employer’s proportionate share of system contributions  $ 479,452  $ 786,808
Total (prior to post-MD contributions)  $ 13,157,993  $ 1,559,881
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 11,598,112

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,965,599</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,965,599</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,075,129</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,154,704</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 437,082</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,598,112</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03235358%
Employer’s proportionate share at MD  0.02968170%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,857,568

Employer’s proportionate share of system NPL/(A) at MD $ 4,455,912
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,194,813
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,166,671

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 798,442
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (37,447)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 19,694

Employer’s Total Pension Expense/(Income) $ 780,689

Deferred Outflow/(Inflow) of Resources

| Differences between expected and actual experience | $ 147,421 | $ 0 |
| Changes of assumptions | $ 950,339 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 880,301 | $ 0 |
| Changes in proportionate share | $ 0 | $ 157,426 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 94,604 | $ 17,791 |
| Total (prior to post-MD contributions) | $ 2,072,665 | $ 175,217 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,897,448 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 338,236</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>338,236</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>659,834</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>494,286</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>66,857</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,897,448</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.08448485%

Employer’s proportionate share at MD  
0.07843161%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,850,665

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 11,774,406

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 19,011,739
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,725,261

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,109,822

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (113,634)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (88,863)

**Employer’s Total Pension Expense/(Income)**  
$ 1,907,325

| Differences between expected and actual experience | $ 389,549 | $ 0 |
| Changes of assumptions | $ 2,511,198 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,326,129 | $ 0 |
| Changes in proportionate share | $ 0 | $ 454,562 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 285,048 |
| Total (prior to post-MD contributions) | $ 5,226,876 | $ 739,610 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 4,487,266

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 738,175</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>738,175</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,609,278</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,238,382</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>163,254</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,487,266</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.21116494%

Employer’s proportionate share at MD  
0.19534246%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 12,123,953

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 29,325,439

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 47,350,806

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 14,259,386

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 5,254,742

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (200,935)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 105,139

**Employer’s Total Pension Expense/(Income)**  
$ 5,158,946

#### Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 970,214</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 6,254,411</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 5,793,476</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 861,464</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 553,493</td>
<td>$ 109,444</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 13,571,594</td>
<td>$ 970,908</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow/(Inflow) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 12,600,686</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,247,051</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,247,051</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,374,334</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,285,574</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 446,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,600,686</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.07752839%  

Employer’s proportionate share at MD  
0.06589548%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,451,263  

Employer’s proportionate share of system NPL/(A) at MD  
$ 9,892,442  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 15,972,995  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,810,163  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,772,599  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (220,240)  
  - Differences between employer contributions and employer’s proportionate  
    share of system contributions (per paragraph 55 of GASB 68)  
    $ (73,313)  

Employer’s Total Pension Expense/(Income)  
$ 1,479,046  

Deferred Outflow\(\text{of Resources}\)  
Deferred Inflow\(\text{of Resources}\)  

| Differences between expected and actual experience | $ 327,285 | $ 0  
| Changes of assumptions | $ 2,109,820 | $ 0  
| Net difference between projected and actual earnings on investments | $ 1,954,331 | $ 0  
| Changes in proportionate share | $ 0 | $ 879,892  
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 42,039 | $ 253,895  
| Total (prior to post-MD contributions) | $ 4,433,475 | $ 1,133,787  
| Contributions subsequent to the MD | TBD | N/A  
| Net Deferred Outflow/(Inflow) of Resources | $ 3,299,688 |  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 496,767</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 496,767</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,231,613</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 956,265</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 118,277</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,299,688</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate  7.50%

Employer’s proportionate share at prior MD  0.06584090%
Employer’s proportionate share at MD  0.05826467%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,780,230

Employer’s proportionate share of system NPL/(A) at MD  $ 8,746,880

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 14,123,294
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,253,138

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,567,329

  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (94,035)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (44,335)

Employer’s Total Pension Expense/(Income)  $ 1,428,959

Deferred Outflow of Resources  $ 289,385
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience

Changes of assumptions  $ 1,865,499

Net difference between projected and actual earnings on investments  $ 1,728,016

Changes in proportionate share  $ 2,775

Differences between employer contributions and employer’s proportionate share of system contributions  $ 38,503

Total (prior to post-MD contributions)  $ 3,924,178

Contributions subsequent to the MD  TBD

Net Deferred Outflow/(Inflow) of Resources  $ 3,344,798

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 560,430</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>560,430</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,202,363</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>906,732</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>114,846</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,344,798</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02824631%
Employer’s proportionate share at MD 0.02573027%

Employer’s proportionate share of system NPL/(A) at prior MD $1,621,751
Employer’s proportionate share of system NPL/(A) at MD $3,862,711

- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,236,990
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,878,229

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $692,148
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(26,396)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(16,308)

Employer’s Total Pension Expense/(Income) $649,444

Deferred Outflow of Resources
- Differences between expected and actual experience $127,795
- Changes of assumptions $823,823
- Net difference between projected and actual earnings on investments $763,110
- Changes in proportionate share $17,355
- Differences between employer contributions and employer’s proportionate share of system contributions $16,516

Deferred Inflow of Resources
- Total (prior to post-MD contributions) $1,748,599
- Contributions subsequent to the MD TBD
- Net Deferred Outflow/(Inflow) of Resources $1,549,939

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$265,893</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$265,893</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$549,890</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$414,463</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$53,800</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,549,939</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)                   December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00001150%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $660
Employer’s proportionate share of system NPL/(A) at MD $0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $143
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $43

Employer’s Total Pension Expense/(Income) $ (186)

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $0 | $0
Changes of assumptions $0 | $0
Net difference between projected and actual earnings on investments $0 | $0
Changes in proportionate share $2 | $618
Differences between employer contributions and employer’s proportionate share of system contributions $0 | $128
Total (prior to post-MD contributions) $2 | $746
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (744)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(186)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(186)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(176)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(153)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(42)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(744)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.64415108%
Employer’s proportionate share at MD 0.62209947%

Employer’s proportionate share of system NPL/(A) at prior MD $ 36,983,685
Employer’s proportionate share of system NPL/(A) at MD $ 93,391,575

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 150,796,254
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 45,411,307

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 16,734,572
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (157,791)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (609,353)

Employer’s Total Pension Expense/(Income) $ 15,967,428

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 3,089,801 | $ 0
Changes of assumptions $ 19,918,179 | $ 0
Net difference between projected and actual earnings on investments $ 18,450,257 | $ 0
Changes in proportionate share $ 402,174 | $ 1,187,133
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 1,982,793
Total (prior to post-MD contributions) $ 41,860,411 | $ 3,169,926
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 38,690,485

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,694,030</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,694,030</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,559,264</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,336,827</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,406,335</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 38,690,485</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04592826%
Employer’s proportionate share at MD 0.05190197%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,636,953
Employer’s proportionate share of system NPL/(A) at MD $ 7,791,691

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,580,983
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,788,681

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,396,171
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 95,739
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (84,174)

Employer’s Total Pension Expense/(Income) $ 1,407,736

Deferred Outflow of Resources $ 257,783 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience
Changes of assumptions $ 1,661,780 $ 0
Net difference between projected and actual earnings on investments $ 1,539,311 $ 0
Changes in proportionate share $ 392,824 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 316,008
Total (prior to post-MD contributions) $ 3,851,698 $ 316,008
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,535,690

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 634,053</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>634,053</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,205,224</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>927,028</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>135,333</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,535,690</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.12629499%

Employer’s proportionate share at MD  
0.12008567%

Employer’s proportionate share of system NPL/(A) at prior MD  
$7,251,178

Employer’s proportionate share of system NPL/(A) at MD  
$18,027,647

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $29,108,640

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $8,765,877

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $3,230,323

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (95,189)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (169,805)

Employer’s Total Pension Expense/(Income)  
$2,965,329

Deferred Outflow of Resources  
$596,433  
$3,844,864  
$3,561,507  
$0  
$8,002,804  
TBD

Deferred Inflow of Resources  
$0  
$0  
$0  
$393,609  
$565,514  
$959,123

Net Deferred Outflow/(Inflow) of Resources  
$7,043,681

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,175,258</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,175,258</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,508,223</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,927,761</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$257,181</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,043,681</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.21117493%
Employer’s proportionate share at MD  0.17810326%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 12,124,527
Employer’s proportionate share of system NPL/(A) at MD  $ 26,737,435

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 43,172,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 13,000,978

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 4,791,005
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (450,579)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (189,852)

Employer’s Total Pension Expense/(Income)  $ 4,150,574

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 884,591  $ 0
Changes of assumptions  $ 5,702,452  $ 0
Net difference between projected and actual earnings on investments  $ 5,282,195  $ 0
Changes in proportionate share  $ 0  $ 1,904,610
Differences between employer contributions and employer’s proportionate share of system contributions  $ 205,609  $ 742,524
Total (prior to post-MD contributions)  $ 12,074,847  $ 2,647,134
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 9,427,713

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,495,657</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,495,657</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,475,920</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,640,516</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 319,963</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,427,713</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 3.59015899%
Employer’s proportionate share at MD 3.50898973%

Employer’s proportionate share of system NPL/(A) at prior MD $ 206,127,590
Employer’s proportionate share of system NPL/(A) at MD $ 526,780,834
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 850,575,402
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 256,145,226

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 94,392,366
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (344,062)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,875,893)

Employer’s Total Pension Expense/(Income) $ 92,172,411

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 17,428,212 $ 0
Changes of assumptions $ 112,349,693 $ 0
Net difference between projected and actual earnings on investments $ 104,069,791 $ 0
Changes in proportionate share $ 2,285,295 $ 4,369,692
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,323,944 $ 7,769,277
Total (prior to post-MD contributions) $ 238,456,935 $ 12,138,969
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 226,317,966

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 39,865,247</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>39,865,247</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>78,457,801</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>59,803,822</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,325,850</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 226,317,966</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07045832%

Employer’s proportionate share at MD  
0.07002315%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,045,337

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,512,101

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 16,973,538
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,111,470

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,883,634
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (36,435)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 27,905

Employer’s Total Pension Expense/(Income)  
$ 1,875,104

Deferred Outflow of Resources  
$ 347,786

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 2,241,978

Net difference between projected and actual earnings on investments  
$ 2,076,750

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 141,258

Total (prior to post-MD contributions)  
$ 4,807,772

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 4,658,078

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 831,295</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>831,295</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,595,753</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,223,076</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>176,659</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,658,078</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Total  
Thereafter  
All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.19958012%
Employer’s proportionate share at MD 0.18290501%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,458,815
Employer’s proportionate share of system NPL/(A) at MD $ 27,458,289

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 44,335,981
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 13,351,491

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,920,173
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (296,655)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (16,887)

Employer’s Total Pension Expense/(Income) $ 4,606,631

| Differences between expected and actual experience | $ 908,440 | $ 0 |
| Changes of assumptions | $ 5,856,193 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,424,606 | $ 0 |
| Changes in proportionate share | $ 0 | $ 1,196,514 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 200,251 | $ 170,436 |
| Total (prior to post-MD contributions) | $ 12,389,490 | $ 1,366,950 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 11,022,540 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,880,136</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,880,136</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,902,788</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,966,716</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 392,764</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,022,540</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) ...  December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05103147%
Employer's proportionate share at MD 0.04568053%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,929,952
Employer’s proportionate share of system NPL/(A) at MD  $ 6,857,708
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 11,072,912
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 3,334,535

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,228,813
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (22,231)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (44,635)

Employer’s Total Pension Expense/(Income)  $ 1,161,947

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 226,883  $ 0
Changes of assumptions  $ 1,462,584  $ 0
Net difference between projected and actual earnings on investments  $ 1,354,795  $ 0
Changes in proportionate share  $ 152,187  $ 288,064
Differences between employer contributions and employer’s proportionate share of system contributions  $ 14,469  $ 180,169
Total (prior to post-MD contributions)  $ 3,210,918  $ 468,233
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 2,742,685

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 481,005</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>481,005</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>978,275</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>715,413</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>86,988</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,742,685</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01403992%

Employer’s proportionate share at MD  
0.01417500%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 806,097

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,127,997

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,436,005

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,034,730

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 381,310

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,401
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (11,650)

Employer’s Total Pension Expense/(Income)  
$ 371,061

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 70,403 | $ 0
Changes of assumptions  
$ 453,851 | $ 0
Net difference between projected and actual earnings on investments  
$ 420,403 | $ 0
Changes in proportionate share  
$ 7,273 | $ 988
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0 | $ 39,569
Total (prior to post-MD contributions)  
$ 951,930 | $ 40,557
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 911,373

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 159,759</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 159,759</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 316,007</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 241,950</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 33,897</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 911,373</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00130271%
Employer’s proportionate share at MD 0.00158287%

Employer’s proportionate share of system NPL/(A) at prior MD $74,795
Employer’s proportionate share of system NPL/(A) at MD $237,626

- Sensitivity: NPL/(A) using discount rate 1.00% lower $383,686
- Sensitivity: NPL/(A) using discount rate 1.00% higher $115,545

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $42,579
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $7,649
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $4,093

Employer’s Total Pension Expense/(Income) $54,321

Deferred Outflow of Resources    Deferred Inflow of Resources

Differences between expected and actual experience $7,862 $0
Changes of assumptions $50,680 $0
Net difference between projected and actual earnings on investments $46,945 $0
Changes in proportionate share $29,163 $0
Differences between employer contributions and employer’s proportionate share of system contributions $11,542 $104
Total (prior to post-MD contributions) $146,192 $104
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $146,088

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$30,726</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,726</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>46,806</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>32,967</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,862</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$146,088</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) \[NPL/(A)\] \[June 30, 2016\]

Actuarial Valuation Date (liability rolled forward to MD) \[December 31, 2014\]

Discount rate \[7.50\%\]

Employer’s proportionate share at prior MD \[0.00012624\%\]

Employer’s proportionate share at MD \[0.00010454\%\]

Employer’s proportionate share of system NPL/(A) at prior MD \[$7,248\]

Employer’s proportionate share of system NPL/(A) at MD \[$15,694\]

- Sensitivity: NPL/(A) using discount rate 1.00\% lower \[$25,340\]
- Sensitivity: NPL/(A) using discount rate 1.00\% higher \[$7,631\]

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \[$2,812\]
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \[$(274)\]
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \[$(665)\]

Employer’s Total Pension Expense/(Income) \[$1,873\]

Deferred Outflow of Resources \[519\]

Deferred Inflow of Resources \[0\]

Differences between expected and actual experience \[$519\]

Changes of assumptions \[$3,347\]

Net difference between projected and actual earnings on investments \[$3,100\]

Changes in proportionate share \[$0\]

Differences between employer contributions and employer’s proportionate share of system contributions \[$0\]

Total (prior to post-MD contributions) \[$6,966\]

Contributions subsequent to the MD \[TBD\]

Net Deferred Outflow/(Inflow) of Resources \[$3,526\]

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$315</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>315</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,541</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,241</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>115</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,526</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)            December 31, 2014
Discount rate                                                   7.50%
Employer’s proportionate share at prior MD                     0.16260455%
Employer’s proportionate share at MD                            0.27158347%

Employer’s proportionate share of system NPL/(A) at prior MD $ 9,335,877

Employer’s proportionate share of system NPL/(A) at MD $ 40,770,985
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 65,831,546
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 19,824,740

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 7,305,637
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,226,157
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 999,186

Employer’s Total Pension Expense/(Income) $ 9,530,980

Deferred Outflow of Resources
- Differences between expected and actual experience $ 1,348,882
- Changes of assumptions $ 8,695,471
- Net difference between projected and actual earnings on investments $ 8,054,636
- Changes in proportionate share $ 5,866,806
- Differences between employer contributions and employer’s proportionate share of system contributions $ 3,508,355

Deferred Inflow of Resources
- Total (prior to post-MD contributions) $ 27,474,150
- Contributions subsequent to the MD TBD
- Net Deferred Outflow/(Inflow) of Resources $ 27,004,211

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,482,590</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 5,482,590</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,300,657</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,535,528</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,202,847</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,004,211</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014
Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.16631823%
Employer’s proportionate share at MD: 0.14796181%

Employer’s proportionate share of system NPL/(A) at prior MD: $9,549,097
Employer’s proportionate share of system NPL/(A) at MD: $22,212,503

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $35,865,786
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $10,800,747

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $3,980,196
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(229,599)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $839,622

Employer’s Total Pension Expense/(Income): $4,590,219

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $734,887 | $0
Changes of assumptions | $4,737,393 | $0
Net difference between projected and actual earnings on investments | $4,388,259 | $0
Changes in proportionate share | $737 | $988,206
Differences between employer contributions and employer’s proportionate share of system contributions | $2,414,225 | $218,460
Total (prior to post-MD contributions) | $12,275,501 | $1,206,666
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $11,068,835

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,384,609</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,384,609</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,656,057</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,344,094</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>299,466</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$11,068,835</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 1.00664356%
Employer’s proportionate share at MD 0.97424987%

Employer’s proportionate share of system NPL/(A) at prior MD $57,796,051
Employer’s proportionate share of system NPL/(A) at MD $146,257,527
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $236,157,139
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $71,117,180

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $26,207,472
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (480,707)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (126,213)

Employer’s Total Pension Expense/(Income) $25,600,552

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $4,838,838 $ 0
Changes of assumptions $31,193,216 $ 0
Net difference between projected and actual earnings on investments $28,894,351 $ 0
Changes in proportionate share $ 0 $1,999,404
Differences between employer contributions and employer’s proportionate share of system contributions $553,321 $929,783
Total (prior to post-MD contributions) $65,479,726 $2,929,187

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $62,550,539

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$11,077,783</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,077,783</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,712,027</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>16,423,282</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,259,664</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$62,550,539</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.41158330%

Employer’s proportionate share at MD  
0.39976371%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 23,630,896

Employer’s proportionate share of system NPL/(A) at MD  
$ 60,013,815

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 96,902,301
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 29,181,495

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 10,753,706

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (94,352)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (214,473)

Employer’s Total Pension Expense/(Income)  
$ 10,444,881

Deferred Outflow of Resources  
$ 1,985,519  
$ 0

Deferred Inflow of Resources  
$ 0  
$ 0

- Differences between expected and actual experience  
- Changes of assumptions  
- Net difference between projected and actual earnings on investments  
- Changes in proportionate share  
- Differences between employer contributions and employer’s proportionate share of system contributions  
- Total (prior to post-MD contributions)  
- Contributions subsequent to the MD  
  TBD  
- Net Deferred Outflow/(Inflow) of Resources  
  $ 25,480,100

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,485,756</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,485,756</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,870,809</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,719,232</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 918,546</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 25,480,100</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.38561728%
Employer’s proportionate share at MD 0.34773710%
Employer’s proportionate share of system NPL/(A) at prior MD $ 22,140,067

Employer’s proportionate share of system NPL/(A) at MD $ 52,203,413
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 84,291,106
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 25,383,716

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,354,182
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (415,434)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (58,308)

Employer’s Total Pension Expense/(Income) $ 8,880,440

Deferred Outflow of Resources     Deferred Inflow of Resources
Differences between expected and actual experience $ 1,727,117      $ 0
Changes of assumptions $ 11,133,734      $ 0
Net difference between projected and actual earnings on investments $ 10,313,204      $ 0
Changes in proportionate share $ 199,956      $ 2,039,254
Differences between employer contributions and employer’s proportionate share of system contributions $ 456,911      $ 554,176
Total (prior to post-MD contributions) $ 23,830,922      $ 2,593,430
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 21,237,492

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,696,856</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 3,696,856</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,501,895</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,613,053</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 728,832</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 21,237,492</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.25969373%
Employer’s proportionate share at MD 0.23213784%
Employer’s proportionate share of system NPL/(A) at prior MD $ 14,910,215

Authority’s proportionate share of system NPL/(A) at MD $ 34,849,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 56,269,967
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 16,945,333

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,244,544
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (278,213)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,269)

Employer’s Total Pension Expense/(Income) $ 5,965,062

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $ 1,152,966 $ 0
Changes of assumptions $ 7,432,514 $ 0
Net difference between projected and actual earnings on investments $ 6,884,756 $ 0
Changes in proportionate share $ 227,037 $ 1,483,453
Differences between employer contributions and employer’s proportionate share of system contributions $ 328,144 $ 260,861
Total (prior to post-MD contributions) $ 16,025,417 $ 1,744,314
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 14,281,103

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 2,504,672</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 2,504,672</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$ 5,044,464</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ 3,747,660</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ 479,635</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,281,103</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$822,641</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>822,641</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,656,598</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,224,720</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>155,136</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,681,736</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.52285252%
Employer’s proportionate share at MD 0.48479016%

Employer’s proportionate share of system NPL/(A) at prior MD $30,019,375
Employer’s proportionate share of system NPL/(A) at MD $72,778,259

- Sensitivity: NPL/(A) using discount rate 1.00% lower $117,512,622
- Sensitivity: NPL/(A) using discount rate 1.00% higher $35,388,159

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $13,040,930
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(327,863)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(717,829)

Employer's Total Pension Expense/(Income) $11,995,238

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $2,407,823 $0
Changes of assumptions $15,521,854 $0
Net difference between projected and actual earnings on investments $14,377,930 $0

Changes in proportionate share $505,454 $2,049,062
Differences between employer contributions and employer’s proportionate share of system contributions $0 $2,302,722
Total (prior to post-MD contributions) $32,813,061 $4,351,784
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $28,461,277

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$4,768,657</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,768,657</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$10,152,423</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,753,728</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,017,812</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$28,461,277</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.37689702%
Employer’s proportionate share at MD  0.37779751%

Employer’s proportionate share of system NPL/(A) at prior MD  $21,639,397
Employer’s proportionate share of system NPL/(A) at MD  $56,716,178
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $91,577,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $27,578,031

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $10,162,811
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $11,249
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $190,174

Employer’s Total Pension Expense/(Income)  $10,364,234

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $1,876,419  $0
Changes of assumptions  $12,096,198  $0
Net difference between projected and actual earnings on investments  $11,204,737  $0
Changes in proportionate share  $48,477  $85
Differences between employer contributions and employer’s proportionate share of system contributions  $1,134,631  $257,999
Total (prior to post-MD contributions)  $26,360,462  $258,084
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $26,102,378

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$4,732,552</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,732,552</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$8,861,404</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$6,782,558</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$993,312</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$26,102,378</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD 0.07481877%
Employer’s proportionate share at MD 0.06405987%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 4,295,691
**Employer’s proportionate share of system NPL/(A) at MD**  $ 9,616,874
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 15,528,045
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,676,169

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,723,220
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (116,938)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (61,141)

**Employer’s Total Pension Expense/(Income)**  $ 1,545,141

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 318,168</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 2,051,048</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 1,899,891</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 60,380</td>
<td>$ 579,199</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 105,653</td>
<td>$ 278,472</td>
</tr>
</tbody>
</table>

| Contributions subsequent to the MD                  | TBD                           | N/A                           |
| Net Deferred Outflow/(Inflow) of Resources          | $ 4,435,140                   | $ 857,671                     |
| Total                                               | $ 4,435,140                   | $ 857,671                     |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 590,225</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>590,225</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,297,166</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>978,289</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>121,564</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,577,469</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02305526%
Employer’s proportionate share at MD 0.02015749%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,323,709
Employer’s proportionate share of system NPL/(A) at MD $ 3,026,107
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,886,154
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,471,433

Employer’s Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 542,240
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (25,306)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 4,861

Employer’s Total Pension Expense/(Income) $ 521,795

Deferred Outflow of Resources $ 100,117 $ 0
Deferred Inflow of Resources $ 645,396 $ 0
Net difference between projected and actual earnings on investments $ 597,832 $ 0
Changes in proportionate share $ 37,306 $ 155,999
Differences between employer contributions and employer’s proportionate share of system contributions $ 48,181 $ 30,228
Total (prior to post-MD contributions) $ 1,428,832 $ 186,227
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,242,605

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 221,315</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 221,315</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 439,152</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 320,866</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 39,958</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,242,605</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 1.31359749%
Employer’s proportionate share at MD 1.34247606%

Employer’s proportionate share of system NPL/(A) at prior MD $75,419,692
Employer’s proportionate share of system NPL/(A) at MD $201,536,828

Sensitivity: NPL/(A) using discount rate 1.00% lower $325,414,778
Sensitivity: NPL/(A) using discount rate 1.00% higher $97,996,535

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $36,112,813
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $236,014
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(578,716)

Employer’s Total Pension Expense/(Income) $35,770,111

Deferred Outflow of Resources $6,667,719
Deferred Inflow of Resources $0

Differences between expected and actual experience $6,667,719
Net difference between projected and actual earnings on investments $39,815,221
Changes of assumptions $42,982,962

Changes in proportionate share $1,554,658
Differences between employer contributions and employer’s proportionate share of system contributions $980,972

Total (prior to post-MD contributions) $92,001,532

Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $89,009,941

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$15,758,336</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$15,758,336</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$30,527,033</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$23,549,408</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,416,829</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$89,009,941</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00010017%
Employer’s proportionate share at MD 0.00007668%
Employer’s proportionate share of system NPL/(A) at prior MD $ 5,751
Employer’s proportionate share of system NPL/(A) at MD $ 11,511

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,587
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,597

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,063
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (288)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 311

Employer’s Total Pension Expense/(Income) $ 2,086

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | 381 | 0 |
| Changes of assumptions | 2,455 | 0 |
| Net difference between projected and actual earnings on investments | 2,274 | 0 |
| Changes in proportion share | 18 | 1,265 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 2,930 | 1,132 |
| Total (prior to post-MD contributions) | 8,058 | 2,397 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 5,661 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>943</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>943</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,847</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,631</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>298</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>5,661</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.20798439%
Employer’s proportionate share at MD 0.18060076%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,941,343
Employer’s proportionate share of system NPL/(A) at MD $ 27,112,367

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 43,777,433
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 13,183,288

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,858,188
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (361,615)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (11,238)

Employer’s Total Pension Expense/(Income) $ 4,485,335

Deferred Outflow of Resources 696,996
Deferred Inflow of Resources 0

| Differences between expected and actual experience | $ 896,996 | $ 0 |
| Changes of assumptions | $ 5,782,416 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,356,266 | $ 0 |
| Changes in proportionate share | $ 0 | $ 1,538,040 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 265,071 | $ 241,995 |
| Total (prior to post-MD contributions) | $ 12,300,749 | $ 1,780,035 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 10,520,714 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,793,189</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,793,189</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,770,888</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,811,945</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 351,504</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,520,714</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  
Employer’s proportionate share at prior MD  
0.51781649%  
Employer’s proportionate share at MD  
0.51758719%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 29,730,233  
Employer’s proportionate share of system NPL/(A) at MD  
$ 77,701,855  

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 125,462,588  
 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 37,782,239  

Employer Pension Expense for Measurement Period  

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 13,923,175  
 Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 236,768  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,120,761)  

Employer’s Total Pension Expense/(Income)  
$ 13,039,182  

Deferred Outflow of Resources   |   Deferred Inflow of Resources  
-----------------------------------|-----------------------------------  
Differences between expected and actual experience  
$ 2,570,717  |   $ 0  
Changes of assumptions  
$ 16,571,939  |   $ 0  
Net difference between projected and actual earnings on investments  
$ 15,350,626  |   $ 0  
Changes in proportionate share  
$ 814,773  |   $ 12,344  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  |   $ 3,839,946  
Total (prior to post-MD contributions)  
$ 35,308,055  |   $ 3,852,290  
Contributions subsequent to the MD  
TBD  |   N/A  
Net Deferred Outflow/(Inflow) of Resources  
$ 31,455,765  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,323,709</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,323,709</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,093,750</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,549,723</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,164,875</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 31,455,765</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate

Employer’s proportionate share at prior MD

Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD

Employer’s proportionate share of system NPL/(A) at MD

Sensitivity: NPL/(A) using discount rate 1.00% lower

Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources
Deferred Inflow of Resources

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD

Net Deferred Outflow/(Inflow) of Resources

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

Employer subsequent fiscal years
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

1st Fiscal Year

2nd Fiscal Year

3rd Fiscal Year

4th Fiscal Year

5th Fiscal Year

Thereafter

Total

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.25803964%
Employer’s proportionate share at MD 0.22910710%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,815,246

Employer’s proportionate share of system NPL/(A) at MD $ 34,394,295
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 55,535,319
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 16,724,099

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,163,016
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (336,104)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 139,859

Employer’s Total Pension Expense/(Income) $ 5,966,771

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 1,137,914 | $ 0
Changes of assumptions $ 7,335,477 | $ 0
Net difference between projected and actual earnings on investments $ 6,794,870 | $ 0
Changes in proportionate share $ 88,809 | $ 1,557,564
Differences between employer contributions and employer’s proportionate share of system contributions $ 756,547 | $ 215,831
Total (prior to post-MD contributions) $ 16,113,617 | $ 1,773,395
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 14,340,222

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,551,560</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,551,560</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,029,037</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,723,597</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 484,468</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,340,222</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.08706674%
Employer’s proportionate share at MD 0.07264070%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,998,903
Employer’s proportionate share of system NPL/(A) at MD $ 10,905,056

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 17,608,029
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,302,543

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,954,046
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (190,107)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (129,985)

Employer’s Total Pension Expense/(Income) $ 1,633,954

Deferred Outflow of Resources $ 360,787
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share
Differences between employer contributions and employer’s proportionate share of system contributions
Total (prior to post-MD contributions)
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 3,585,974

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 551,127</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>551,127</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,353,985</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,015,691</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>114,045</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,585,974</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.14044880%

Employer’s proportionate share at MD  
0.13670999%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,063,814

Employer’s proportionate share of system NPL/(A) at MD  
$ 20,523,344

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 33,138,357

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 9,979,400

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,677,520

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (8,291)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (59,893)

Employer’s Total Pension Expense/(Income)  
$ 3,609,336

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 679,002 | $ 0
Changes of assumptions | $ 4,377,136 | $ 0
Net difference between projected and actual earnings on investments | $ 4,054,552 | $ 0
Changes in proportionate share | $ 130,958 | $ 201,276
Differences between employer contributions and employer’s proportionate share of system contributions | $ 16,694 | $ 213,179
Total (prior to post-MD contributions) | $ 9,258,342 | $ 414,455
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 8,843,887 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,571,452</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,571,452</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,068,150</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,315,775</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 317,057</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,843,887</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD 0.40130413%

Employer's proportionate share at MD 0.35427271%

Employer’s proportionate share of system NPL/(A) at prior MD $23,040,721

Employer’s proportionate share of system NPL/(A) at MD $53,184,560

- Sensitivity: NPL/(A) using discount rate 1.00% lower $85,875,331
- Sensitivity: NPL/(A) using discount rate 1.00% higher $25,860,795

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $9,529,991
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $611,897
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $60,611

Employer’s Total Pension Expense/(Income) $8,857,483

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$1,759,578</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$11,342,989</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$10,507,038</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$2,610,385</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$604,123</td>
<td>$636,338</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$24,213,728</td>
<td>$3,246,723</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$20,967,005</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,576,475</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,576,475</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$7,474,017</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$5,619,535</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$720,502</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$20,967,005</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 41,586,080</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 41,586,080</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 83,451,639</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 64,274,396</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,025,580</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 239,923,776</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher 
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,313,051</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,313,051</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,521,935</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,914,908</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>269,520</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,332,465</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06438912%
Employer's proportionate share at MD 0.05635145%
Employer’s proportionate share of system NPL/(A) at prior MD $ 3,696,876
Employer’s proportionate share of system NPL/(A) at MD $ 8,459,661
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,659,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,113,479

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,515,863
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (107,233)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 27,261

Employer’s Total Pension Expense/(Income) $ 1,435,891

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 279,883 $ 0
Changes of assumptions $ 1,804,242 $ 0
Net difference between projected and actual earnings on investments $ 1,671,274 $ 0
Changes in proportionate share $ 0 $ 455,157
Differences between employer contributions and employer’s proportionate share of system contributions $ 157,592 $ 43,433
Total (prior to post-MD contributions) $ 3,912,991 $ 498,590
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,414,401

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 595,881</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>595,881</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,208,635</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>898,752</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>115,251</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,414,401</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00582762%
Employer’s proportionate share at MD 0.00486952%
Employer’s proportionate share of system NPL/(A) at prior MD $ 334,591
Employer’s proportionate share of system NPL/(A) at MD $ 731,028
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,180,367
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 355,460

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 130,991
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (17,766)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (13,233)

Employer’s Total Pension Expense/(Income) $ 99,992

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 24,186 | $ 0
Changes of assumptions $ 155,911 | $ 0
Net difference between projected and actual earnings on investments $ 144,420 | $ 0
Changes in proportionate share $ 0 | $ 71,200
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 41,911
Total (prior to post-MD contributions) $ 324,517 | $ 113,111
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 211,406

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 27,404</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>27,404</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>83,013</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>65,978</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,607</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 211,406</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10656086%
Employer’s proportionate share at MD 0.09952936%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,118,151
Employer’s proportionate share of system NPL/(A) at MD $ 14,941,668

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 24,125,812
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,265,331

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,677,355
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (153,296)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (73,785)

Employer’s Total Pension Expense/(Income) $ 2,450,274

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 494,336 $ 0
Changes of assumptions $ 3,186,699 $ 0
Net difference between projected and actual earnings on investments $ 2,951,847 $ 0
Changes in proportionate share $ 0 $ 600,436
Differences between employer contributions and employer’s proportionate share of system contributions $ 135,331 $ 316,423
Total (prior to post-MD contributions) $ 6,768,213 $ 916,859
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,851,354

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 966,628</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>966,628</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,075,669</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,619,189</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>223,239</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,851,354</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]
Actuarial Valuation Date (liability rolled forward to MD)
Discount rate
Employer’s proportionate share at prior MD
Employer’s proportionate share at MD
Employer’s proportionate share of system NPL/(A) at prior MD
Employer’s proportionate share of system NPL/(A) at MD
Sensitivity: NPL/(A) using discount rate 1.00% lower
Sensitivity: NPL/(A) using discount rate 1.00% higher
Employer Pension Expense for Measurement Period
Employer’s proportionate share of collective system Pension Expense/(Income)
Net amortization of employer-specific deferred amounts from:
   - Changes in proportionate share (per paragraph 54 of GASB 68)
   - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
Employer’s Total Pension Expense/(Income)
Deferred Outflow of Resources
Deferred Inflow of Resources
Differences between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share
Differences between employer contributions and employer’s proportionate share of system contributions
Total (prior to post-MD contributions)
Contributions subsequent to the MD
Net Deferred Outflow/(Inflow) of Resources

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 702,261</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>702,261</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,340,172</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,012,821</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>141,994</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,899,508</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02590304%
Employer’s proportionate share at MD 0.02219285%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,487,213
Employer’s proportionate share of system NPL/(A) at MD $ 3,331,662
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,379,523
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,620,008

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 596,991
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (31,188)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (18,732)

Employer’s Total Pension Expense/(Income) $ 547,071
Deferred Outflow of Resources $ 110,226
Deferred Inflow of Resources $ 0
Differences between expected and actual experience
Changes of assumptions $ 710,563
Net difference between projected and actual earnings on investments $ 658,197
Changes in proportionate share $ 51,889
Differences between employer contributions and employer’s proportionate share of system contributions $ 39,265
Total (prior to post-MD contributions) $ 1,570,140
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,279,040

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 216,251</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>216,251</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>460,606</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>343,568</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,365</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,279,040</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00256239%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 384,674
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 621,121
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 187,046

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 68,929
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 32,080
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,539

Employer’s Total Pension Expense/(Income) $ 109,548

| Differences between expected and actual experience | $ 12,727 | $ 0 |
| Changes of assumptions | $ 82,042 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 75,995 | $ 0 |
| Changes in proportionate share | $ 137,945 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 27,199 | $ 0 |
| Total (prior to post-MD contributions) | $ 335,908 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 335,908

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 71,351</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>71,351</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>97,960</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>79,110</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,136</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 335,908</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00748798%
Employer’s proportionate share at MD 0.00669864%

Employer’s proportionate share of system NPL/(A) at prior MD $ 429,919
Employer’s proportionate share of system NPL/(A) at MD $ 1,005,621
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,623,743
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 488,980

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 180,194
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (5,957)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ (1,425)

Employer’s Total Pension Expense/(Income) $ 172,812

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 33,270 | $ 0
Changes of assumptions | $ 214,475 | $ 0
Net difference between projected and actual earnings on investments | $ 198,669 | $ 0
Changes in proportionate share | $ 13,344 | $ 42,494
Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,456 | $ 12,240
Total (prior to post-MD contributions) | $ 469,214 | $ 54,734
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 414,480

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 72,958</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>72,958</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>146,245</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>108,457</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,860</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 414,480</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.79250462%
Employer’s proportionate share at MD 0.70531024%

Employer’s proportionate share of system NPL/(A) at prior MD $ 45,501,346
Employer’s proportionate share of system NPL/(A) at MD $ 105,883,444
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 170,966,457
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 51,485,432

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 18,972,954
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,360,436)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 677,611

Employer’s Total Pension Expense/(Income) $ 18,290,129

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 3,503,087 $ 0
Changes of assumptions $ 22,582,394 $ 0
Net difference between projected and actual earnings on investments $ 20,918,126 $ 0
Changes in proportionate share $ 0 $ 5,607,958
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,296,631 $ 0
Total (prior to post-MD contributions) $ 49,300,238 $ 5,607,958
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 43,692,280

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,776,340</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,776,340</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,374,908</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,316,592</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,448,099</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 43,692,280</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.05344247%  

Employer’s proportionate share at MD  
0.05393323%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,068,379  

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,096,630  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,073,358  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,936,956  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,450,812  

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,633)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,057  

Employer’s Total Pension Expense/(Income)  
$ 1,442,236  

Deferred Outflow of Resources | Deferred Inflow of Resources  
---|---  
Differences between expected and actual experience  
$ 267,872  
Changes of assumptions  
$ 1,726,817  
Net difference between projected and actual earnings on investments  
$ 1,599,554  
Changes in proportionate share  
$ 26,420  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 66,132  
Total (prior to post-MD contributions)  
$ 3,686,795  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 3,586,968  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$638,274</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$638,274</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,229,267</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$944,535</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$136,618</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,586,968</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00806986%
Employer’s proportionate share at MD 0.01052925%

Employer’s proportionate share of system NPL/(A) at prior MD $ 463,328

Employer’s proportionate share of system NPL/(A) at MD $ 1,580,685
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,552,279
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 768,602

Employer Pension Expense for Measurement Period

  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 283,238
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 40,280
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (26,177)

Employer’s Total Pension Expense/(Income) $ 297,341

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $ 52,296 $ 0
Changes of assumptions $ 337,122 $ 0
Net difference between projected and actual earnings on investments $ 312,277 $ 0
Changes in proportionate share $ 164,664 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 97,984
Total (prior to post-MD contributions) $ 866,359 $ 97,984
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 768,375

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 140,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>140,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>256,804</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>200,003</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,796</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 768,375</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06818513%
Employer’s proportionate share at MD 0.05938091%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,914,823
Employer’s proportionate share of system NPL/(A) at MD $ 8,914,453

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,393,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,334,620

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,597,356
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (95,610)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (58,797)

Employer’s Total Pension Expense/(Income) $ 1,442,949

Deferred Outflow of Resources
Differences between expected and actual experience $ 294,929
Changes of assumptions $ 1,901,239
Net difference between projected and actual earnings on investments $ 1,761,122
Changes in proportionate share $ 49,693
Differences between employer contributions and employer’s proportionate share of system contributions $ 18,803
Total (prior to post-MD contributions) $ 4,025,786
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 3,343,119

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 557,780</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 557,780</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,210,127</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 905,880</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 111,552</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,343,119</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09025254%
Employer’s proportionate share at MD 0.08251518%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,181,815
Employer’s proportionate share of system NPL/(A) at MD $ 12,387,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 20,001,592
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,023,349

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,219,671
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (67,014)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (22,746)

Employer’s Total Pension Expense/(Income) $ 2,129,911

Deferred Outflow of Resources $ 409,831 $ 0
Deferred Inflow of Resources $ 2,641,944 $ 0
Net difference between projected and actual earnings on investments $ 2,447,239 $ 0

Changes in proportionate share $ 101,506 $ 416,535
Differences between employer contributions and employer’s proportionate share of system contributions $ 96,905 $ 157,919

Total (prior to post-MD contributions) $ 5,697,425 $ 574,454
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 5,122,971

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 899,889</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>899,889</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,800,983</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,345,900</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>176,311</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,122,971</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00230138%
Employer’s proportionate share at MD 0.00231997%
Employer’s proportionate share of system NPL/(A) at prior MD $ 132,133
Employer’s proportionate share of system NPL/(A) at MD $ 348,281
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 562,358
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 169,351

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 62,408
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,701)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,187

Employer’s Total Pension Expense/(Income) $ 63,894

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 11,523 $ 0
Changes of assumptions $ 74,280 $ 0
Net difference between projected and actual earnings on investments $ 68,806 $ 0
Changes in proportionate share $ 1,000 $ 6,577
Differences between employer contributions and employer’s proportionate share of system contributions $ 13,170 $ 121
Total (prior to post-MD contributions) $ 168,779 $ 6,698
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 162,081

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,311</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>29,311</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>54,696</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>42,372</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,392</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 162,081</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00539017%
Employer’s proportionate share at MD  0.00551579%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 309,475
Employer’s proportionate share of system NPL/(A) at MD  $ 828,048
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,337,022
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 402,635

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 148,376
  ▪ Net amortization of employer-specific deferred amounts from:
    ▪ Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,063
    ▪ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 9,416

Employer’s Total Pension Expense/(Income)  $ 158,855
Deferred Outflow of Resources  $ 27,395
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience  $ 27,395
Changes of assumptions  $ 176,603
Net difference between projected and actual earnings on investments  $ 163,588
Changes in proportionate share  $ 6,762
Differences between employer contributions and employer’s proportionate share of system contributions  $ 63,296
Total (prior to post-MD contributions)  $ 437,644
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 415,221

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 76,633</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 76,633</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 140,127</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 106,637</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 15,192</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 415,221</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05119102%

Employer’s proportionate share at MD  
0.02909799%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,939,113

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 4,368,284

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,053,322
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,124,062

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 782,740

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (273,468)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 436,143

**Employer’s Total Pension Expense/(Income)**  
$ 945,415

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 144,522</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 862,990</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 10,635</td>
<td>$ 1,189,364</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,262,702</td>
<td>$ 162,276</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,212,499</td>
<td>$ 1,351,640</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources  
$ 1,860,859

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 511,663</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 511,663</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 637,380</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 212,089</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(11,936)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,860,859</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00185667%
Employer’s proportionate share at MD 0.00193431%

Employer’s proportionate share of system NPL/(A) at prior MD $ 106,600
Employer’s proportionate share of system NPL/(A) at MD $ 290,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 468,875
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 141,199

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 52,033
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,336
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,381)

Employer’s Total Pension Expense/(Income) $ 49,988

| Differences between expected and actual experience | $ 9,607 | $ 0 |
| Changes of assumptions | $ 61,932 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 57,368 | $ 0 |
| Changes in proportionate share | $ 5,419 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 10,424 |
| Total (prior to post-MD contributions) | $ 134,326 | $ 10,424 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 123,902 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 21,154</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,154</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>42,894</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>33,776</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,923</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 123,902</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.09065128%
Employer’s proportionate share at MD  0.09248144%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 5,204,708
Employer’s proportionate share of system NPL/(A) at MD  $ 13,883,611
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 22,417,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 6,750,855

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,487,765
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 74,604
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (109,249)

Employer’s Total Pension Expense/(Income)  $ 2,453,120

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 459,331  $ 0
Changes of assumptions  $ 2,961,041  $ 0
Net difference between projected and actual earnings on investments  $ 2,742,819  $ 0
Changes in proportionate share  $ 274,273  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 382,997
Total (prior to post-MD contributions)  $ 6,437,464  $ 382,997
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 6,054,467

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,074,535</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,074,535</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,091,631</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,591,446</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>222,319</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,054,467</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00417704%
Employer’s proportionate share at MD 0.00367134%

Employer’s proportionate share of system NPL/(A) at prior MD $ 239,823
Employer’s proportionate share of system NPL/(A) at MD $ 551,153

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 889,929
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 267,996

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 98,760
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (11,902)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (10,771)

Employer’s Total Pension Expense/(Income) $ 76,087

Deferred Outflow of Resources $ 18,235
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 18,235
Changes of assumptions $ 117,548
Net difference between projected and actual earnings on investments $ 108,885
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total (prior to post-MD contributions) $ 244,668
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 164,120

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 21,359</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,359</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>63,411</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>51,555</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,434</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 164,120</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
 Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 220,510</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 220,510</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 501,422</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 372,734</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 43,155</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,358,331</td>
</tr>
</tbody>
</table>

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

| 1st Fiscal Year                 | 220,510 |
| 2nd Fiscal Year                 | 220,510 |
| 3rd Fiscal Year                 | 501,422 |
| 4th Fiscal Year                 | 372,734 |
| 5th Fiscal Year                 | 43,155  |
| Thereafter                      | 0       |
| Total                           | 1,358,331 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014  
Discount rate: 7.50%  
Employer’s proportionate share at prior MD: 0.10959619%  
Employer’s proportionate share at MD: 0.10173795%  

Employer’s proportionate share of system NPL/(A) at prior MD: $6,292,423  
**Employer’s proportionate share of system NPL/(A) at MD:** $15,273,229  
- Sensitivity: NPL/(A) using discount rate 1.00% lower: $24,661,172  
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $7,426,551  

**Employer Pension Expense for Measurement Period**  
- Employer’s proportionate share of collective system Pension Expense/(Income): $2,736,767  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(41,913)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(145,339)  

**Employer’s Total Pension Expense/(Income):** $2,549,515  

| Differences between expected and actual experience | $505,305 | $0 |
| Changes of assumptions | $3,257,413 | $0 |
| Net difference between projected and actual earnings on investments | $3,017,349 | $0 |
| Changes in proportionate share | $191,992 | $423,043 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $466,081 |

**Total (prior to post-MD contributions):** $6,972,059  
**Contributions subsequent to the MD:** TBD  
**Net Deferred Outflow/(Inflow) of Resources:** $6,082,935

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,032,946</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,032,946</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,162,093</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,640,696</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$214,254</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,082,935</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09979010%
Employer’s proportionate share at MD 0.09467864%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,729,410
Employer’s proportionate share of system NPL/(A) at MD $ 14,213,462
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 22,950,002
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,911,243

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,546,870
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (68,028)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (64,186)

Employer’s Total Pension Expense/(Income) $ 2,414,656

Deferred Outflow of Resources
Differences between expected and actual experience $ 470,243
Changes of assumptions $ 3,031,390
Net difference between projected and actual earnings on investments $ 2,807,984
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 27,279
Total (prior to post-MD contributions) $ 6,336,896
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 5,825,926

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,003,318</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,003,318</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,047,451</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,560,638</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>211,201</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,825,926</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.32607347%

Employer’s proportionate share at MD 0.30548278%

Employer’s proportionate share of system NPL/(A) at prior MD $ 18,721,382

Employer’s proportionate share of system NPL/(A) at MD $ 45,860,058

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 74,048,703
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 22,299,283

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 8,217,534
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (274,181)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (318,137)

Employer’s Total Pension Expense/(Income) $ 7,625,216

Deferred Outflow of Resources $ 1,517,251

Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 1,517,251

Changes of assumptions $ 9,780,848

Net difference between projected and actual earnings on investments $ 9,060,023

Changes in proportionate share $ 0

Differences between employer contributions and employer’s proportionate share of system contributions $ 0

Total (prior to post-MD contributions) $ 20,358,122

Contributions subsequent to the MD TBD

Net Deferred Outflow/(Inflow) of Resources $ 18,161,701

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,071,501</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,071,501</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,448,516</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,918,236</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>651,947</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,161,701</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04133209%
Employer’s proportionate share at MD 0.03986122%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,373,066
Employer’s proportionate share of system NPL/(A) at MD $ 5,984,095
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,662,318
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,909,744

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,072,273
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,739)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (40,005)

Employer’s Total Pension Expense/(Income) $ 1,027,529

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 197,980 $ 0
Changes of assumptions $ 1,276,264 $ 0
Net difference between projected and actual earnings on investments $ 1,182,206 $ 0
Changes in proportionate share $ 46,496 $ 79,183
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 131,791
Total (prior to post-MD contributions) $ 2,702,946 $ 210,974
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,491,972

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 433,333</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 433,333</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 873,047</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 662,739</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 89,520</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,491,972</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] ......................................................... June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) ........................................................................... December 31, 2014

Discount rate ................................................................................................................................................. 7.50%

Employer’s proportionate share at prior MD ................................................................................................. 0.05877367%

Employer’s proportionate share at MD ........................................................................................................... 0.05304484%

Employer’s proportionate share of system NPL/(A) at prior MD ................................................................. $3,374,468

Employer’s proportionate share of system NPL/(A) at MD ................................................................................ $7,963,262

- Sensitivity: NPL/(A) using discount rate 1.00% lower .................................................................................. $12,858,013

- Sensitivity: NPL/(A) using discount rate 1.00% higher ............................................................................. $3,872,107

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) ............................................ $1,426,914

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) .............................................................. $(85,670)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) .......................................................... $(809)

Employer’s Total Pension Expense/(Income) .................................................................................................. $1,340,435

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $263,460 | $0
Changes of assumptions | $1,698,372 | $0
Net difference between projected and actual earnings on investments | $1,573,206 | $0
Changes in proportionate share | $0 | $355,826
Differences between employer contributions and employer’s proportionate share of system contributions | $99,100 | $78,930
Total (prior to post-MD contributions) | $3,634,138 | $434,756
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $3,199,382

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$549,716</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>549,716</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,130,832</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>855,704</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>113,414</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,199,382</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05454563%
Employer’s proportionate share at MD 0.04763956%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,131,716
Employer’s proportionate share of system NPL/(A) at MD $ 7,151,804
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,547,779
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,477,538

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,281,512
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (94,913)
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68) $ (13,083)

Employer’s Total Pension Expense/(Income) $ 1,173,516

| Differences between expected and actual experience | $ 236,613 | $ 0 |
| Changes of assumptions | $ 1,525,308 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,412,896 | $ 0 |
| Changes in proportionate share | $ 0 | $ 400,519 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 80,269 | $ 102,660 |
| Total (prior to post-MD contributions) | $ 3,255,086 | $ 503,179 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,751,907 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 463,371</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 463,371</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 986,937</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 743,594</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 94,635</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,751,907</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.08383593%
Employer’s proportionate share at MD  0.07036251%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 4,813,407
Employer’s proportionate share of system NPL/(A) at MD  $ 10,563,046
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 17,055,798
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 5,136,242

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,892,762
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (135,892)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 6,085

Employer’s Total Pension Expense/(Income)  $ 1,762,955

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 349,472  $ 0
Changes of assumptions  $ 2,252,844  $ 0
Net difference between projected and actual earnings on investments  $ 2,086,815  $ 0
Changes in proportionate share  $ 111,484  $ 725,332
Differences between employer contributions and employer’s proportionate share of system contributions  $ 161,254  $ 123,074
Total (prior to post-MD contributions)  $ 4,961,869  $ 848,406
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 4,113,463

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$714,088</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$714,088</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,478,637</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,078,383</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$128,266</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,113,463</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00516264%
Employer’s proportionate share at MD 0.00392252%

Employer’s proportionate share of system NPL/(A) at prior MD $ 296,411

Employer’s proportionate share of system NPL/(A) at MD $ 588,861
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 950,815
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 286,332

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 105,516
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (17,602)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (230)

Employer’s Total Pension Expense/(Income) $ 87,684

Deferred Outflow of Resources
Differences between expected and actual experience $ 19,482
Changes of assumptions $ 125,590
Net difference between projected and actual earnings on investments $ 116,334
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 8,212
Total (prior to post-MD contributions) $ 269,618
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 188,249

Deferred Inflow of Resources
Net difference between projected and actual earnings on investments $ 0
Total $ 81,369

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,213</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 29,213</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 72,023</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 52,455</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,346</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 188,249</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) 

December 31, 2014

Discount rate 

7.50%

Employer’s proportionate share at prior MD 

0.01712382%

Employer’s proportionate share at MD 

0.01627562%

Employer’s proportionate share of system NPL/(A) at prior MD 

$ 983,158

Employer’s proportionate share of system NPL/(A) at MD 

$ 2,443,348

- Sensitivity: NPL/(A) using discount rate 1.00% lower 

$ 3,945,193

- Sensitivity: NPL/(A) using discount rate 1.00% higher 

$ 1,188,069

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) 

$ 437,817

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) 

$ 4,692

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 

$ (33,910)

Employer’s Total Pension Expense/(Income) 

$ 408,599

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 80,837 | $ 0
Changes of assumptions | $ 521,108 | $ 0
Net difference between projected and actual earnings on investments | $ 482,703 | $ 0
Changes in proportionate share | $ 52,059 | $ 45,662
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 117,089
Total (prior to post-MD contributions) | $ 1,136,707 | $ 162,751
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 973,956

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 165,984</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>165,984</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>346,789</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>261,594</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,604</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 973,956</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09405887%
Employer’s proportionate share at MD 0.10097892%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,400,354
Employer’s proportionate share of system NPL/(A) at MD $ 15,159,281
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 24,477,183
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,371,144

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,716,349
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 59,165
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (81,321)

Employer’s Total Pension Expense/(Income) $ 2,694,193

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 501,535 $ 0
Changes of assumptions $ 3,233,110 $ 0
Net difference between projected and actual earnings on investments $ 2,994,838 $ 0
Changes in proportionate share $ 372,537 $ 93,400
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 265,456
Total (prior to post-MD contributions) $ 7,102,020 $ 358,856
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 6,743,164

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,188,939</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,188,939</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,304,428</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,795,036</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 265,823</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,743,164</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02968924%
Employer's proportionate share at MD  0.02409154%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,704,596
Employer’s proportionate share of system NPL/(A) at MD  $ 3,616,700

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 5,839,764
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,758,607

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 648,066
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (64,610)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (34,653)

Employer’s Total Pension Expense/(Income)  $ 548,803

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 119,656  | $ 0
Changes of assumptions  $ 771,355  | $ 0
Net difference between projected and actual earnings on investments  $ 714,508  | $ 0
Changes in proportionate share  $ 18,601  | $ 301,349
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  | $ 113,849
Total (prior to post-MD contributions)  $ 1,624,120  | $ 415,198
Contributions subsequent to the MD  TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,208,922

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 189,680</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>189,680</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>455,130</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>337,338</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>37,094</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,208,922</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.01164208%  

Employer’s proportionate share at MD  
0.00988271%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 668,426  

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,483,624  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,395,558  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 721,407  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 265,846  
- Net amortization of employer-specific deferred amounts from:  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (17,242)  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,793)  

**Employer’s Total Pension Expense/(Income)**  
$ 244,811  

Deferred Outflow of Resources  | Deferred Inflow of Resources  
---|---  
Differences between expected and actual experience  | $ 49,085  | $ 0  
Changes of assumptions  | $ 316,421  | $ 0  
Net difference between projected and actual earnings on investments  | $ 293,102  | $ 0  
Changes in proportionate share  | $ 16,268  | $ 94,715  
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 10,494  | $ 21,135  
Total (prior to post-MD contributions)  | $ 685,370  | $ 115,850  
Contributions subsequent to the MD  | TBD  | N/A  
Net Deferred Outflow/(Inflow) of Resources  | $ 569,520  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 97,494</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>97,494</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>205,588</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>150,971</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,974</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 569,520</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00142665%
Employer’s proportionate share at MD 0.00142222%

Employer’s proportionate share of system NPL/(A) at prior MD $ 81,911
Employer’s proportionate share of system NPL/(A) at MD $ 213,508
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 344,745
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 103,818

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 38,258
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (274)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 968

Employer’s Total Pension Expense/(Income) $ 38,952

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 7,064 $ 0
Changes of assumptions $ 45,536 $ 0
Net difference between projected and actual earnings on investments $ 42,180 $ 0
Changes in proportionate share $ 0 $ 985
Differences between employer contributions and employer’s proportionate share of system contributions $ 3,041 $ 226
Total (prior to post-MD contributions) $ 97,821 $ 1,211
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 96,610

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,751</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,751</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>32,974</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,658</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,475</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 96,610</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
 Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016  
 Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

 Discount rate 7.50%  
 Employer’s proportionate share at prior MD 0.01585344%  
 Employer’s proportionate share at MD 0.01555544%  
 Employer’s proportionate share of system NPL/(A) at prior MD $ 910,219  
 **Employer’s proportionate share of system NPL/(A) at MD** $ 2,335,233  
 - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,770,622  
 - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,135,498

 **Employer Pension Expense for Measurement Period**  
 - Employer’s proportionate share of collective system Pension Expense/(Income) $ 418,444  
 - Net amortization of employer-specific deferred amounts from:  
   o Changes in proportionate share (per paragraph 54 of GASB 68) $(552)  
   o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 19,068  
 
 **Employer’s Total Pension Expense/(Income)** $ 436,960  

| Differences between expected and actual experience | $ 77,260 | $ 0 |
| Changes of assumptions | $ 498,049 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 461,344 | $ 0 |
| Changes in proportionate share | $ 10,810 | $ 16,043 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 76,495 | $ 3,883 |
| Total (prior to post-MD contributions) | $ 1,123,958 | $ 19,926 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,104,032 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 205,081</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 205,081</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 372,723</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 280,499</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 40,647</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,104,032</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.02722843%
Employer’s proportionate share at MD: 0.02025036%

Employer’s proportionate share of system NPL/(A) at prior MD: $1,563,310
**Employer’s proportionate share of system NPL/(A) at MD:** $3,040,049
- Sensitivity: NPL/(A) using discount rate 1.00% lower: $4,908,666
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $1,478,213

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income): $544,738
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(85,461)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(20,374)

**Employer’s Total Pension Expense/(Income): $438,903**

**Deferred Outflow of Resources** | **Deferred Inflow of Resources**
--- | ---
Differences between expected and actual experience | $100,578 | $0
Changes of assumptions | $648,369 | $0
Net difference between projected and actual earnings on investments | $600,586 | $0
Changes in proportionate share | $6,468 | $375,659
Differences between employer contributions and employer’s proportionate share of system contributions | $27,397 | $86,191
Total (prior to post-MD contributions) | $1,383,398 | $461,850
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $921,548 | 

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$137,038</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>137,038</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>360,842</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>262,056</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,574</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$921,548</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05014105%
Employer’s proportionate share at MD 0.04639990%
Employer’s proportionate share of system NPL/(A) at prior MD $ 2,878,829
Employer’s proportionate share of system NPL/(A) at MD $ 6,965,702
\[ \begin{align*}
\text{Sensitivity: } & \text{NPL/(A) using discount rate 1.00% lower} & $ 11,247,287 \\
\text{Sensitivity: } & \text{NPL/(A) using discount rate 1.00% higher} & $ 3,387,047
\end{align*} \]

Employer Pension Expense for Measurement Period
\[ \begin{align*}
\text{Employer’s proportionate share of collective system Pension Expense/(Income)} & \quad $ 1,248,164 \\
\text{Net amortization of employer-specific deferred amounts from:} & \\
\text{Changes in proportionate share (per paragraph 54 of GASB 68)} & \quad $ (40,844) \\
\text{Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)} & \quad $ (20,075)
\end{align*} \]

Employer’s Total Pension Expense/(Income) $ 1,187,245

Deferred Outflow of Resources  $ 230,456  $ 0
Changes of assumptions  $ 1,485,617  $ 0
Net difference between projected and actual earnings on investments  $ 1,376,131  $ 0
Changes in proportionate share  $ 20,382  $ 201,402
Differences between employer contributions and employer’s proportionate share of system contributions  $ 42,895  $ 95,252
Total (prior to post-MD contributions)  $ 3,155,481  $ 296,654
Contributions subsequent to the MD TBD  N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,858,827

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 495,580</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>495,580</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,006,403</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>760,337</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>100,926</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,858,827</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00708359%

Employer’s proportionate share at MD  
0.00839207%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 406,702

**Employer’s proportionate share of system NPL/(A) at MD**  
$ **1,259,845**

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,034,229

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 612,595

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 225,748

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 18,538
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,896)

**Employer’s Total Pension Expense/(Income)**  
$ **240,390**

| Differences between expected and actual experience | $ 41,681 | $ 0 |
| Changes of assumptions | $ 268,695 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 248,892 | $ 0 |
| Changes in proportionate share | $ 77,772 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 255 | $ 15,604 |
| Total (prior to post-MD contributions) | $ 637,295 | $ 15,604 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources**  
$ 621,691

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 115,293</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>115,293</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>207,015</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>159,597</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,494</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 621,691</strong></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01479930%
Employer’s proportionate share at MD 0.01649748%

Employer’s proportionate share of system NPL/(A) at prior MD $ 849,696
Employer’s proportionate share of system NPL/(A) at MD $ 2,476,655

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,998,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,204,264

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 443,785
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 37,466
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (37,394)

Employer’s Total Pension Expense/(Income) $ 443,857

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 81,939 | $ 0
Changes of assumptions | $ 528,211 | $ 0
Net difference between projected and actual earnings on investments | $ 489,283 | $ 0
Changes in proportionate share | $ 146,519 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 132,313
Total (prior to post-MD contributions) | $ 1,245,952 | $ 132,313
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,113,639

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 197,935</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>197,935</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>381,026</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>294,070</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,673</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,113,639</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02557334%
Employer’s proportionate share at MD 0.02176332%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,468,283
Employer’s proportionate share of system NPL/(A) at MD $ 3,267,180
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,275,406
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,588,654

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 585,437
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (83,568)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,972)

Employer’s Total Pension Expense/(Income) $ 497,897
Deferred Outflow of Resources $ 108,093
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 696,811
Net difference between projected and actual earnings on investments $ 645,458
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 75,216
Total (prior to post-MD contributions) $ 1,525,578
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,134,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00296844%
Employer’s proportionate share at MD 0.00234365%
Employer’s proportionate share of system NPL/(A) at prior MD $ 170,432
Employer’s proportionate share of system NPL/(A) at MD $ 351,836
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 568,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 171,079

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 63,045
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (12,372)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,258
Employer’s Total Pension Expense/(Income) $ 60,931

Deferred Outflow of Resources $ 11,640
Deferred Inflow of Resources $ 0
Differences between expected and actual experience
Changes of assumptions $ 75,038
Net difference between projected and actual earnings on investments $ 69,508
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 35,136
Total (prior to post-MD contributions) $ 191,322
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 142,215

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,995</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 25,995</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 49,852</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 35,799</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,576</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 142,215</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate  

Employer’s proportionate share at prior MD  

Employer's proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Employer Pension Expense for Measurement Period  

Employer’s Total Pension Expense/(Income)  

Deferred Outflow of Resources  

Deferred Inflow of Resources  

Differences between expected and actual experience  

Changes of assumptions  

Net difference between projected and actual earnings on investments  

Changes in proportionate share  

Differences between employer contributions and employer’s proportionate share of system contributions  

Total (prior to post-MD contributions)  

Contributions subsequent to the MD  

Net Deferred Outflow/(Inflow) of Resources  

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

Employer subsequent fiscal years  

Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01118534%

Employer’s proportionate share at MD  
0.01036890%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 642,202

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,556,613

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,513,410
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 756,897

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 278,925
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (8,190)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,603

Employer’s Total Pension Expense/(Income)  
$ 276,338

Deferred Outflow of Resources  
$ 51,500

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 331,988

Net difference between projected and actual earnings on investments  
$ 307,521

Changes in proportionate share  
$ 6,907

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 34,947

Total (prior to post-MD contributions)  
$ 732,863

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 679,142

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 121,773</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 121,773</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 234,800</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 176,560</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 24,237</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 679,142</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) ... December 31, 2014
Discount rate ... 7.50%
Employer’s proportionate share at prior MD ... 0.01115338%
Employer’s proportionate share at MD ... 0.00988413%

Employer’s proportionate share of system NPL/(A) at prior MD ... $640,367
Employer’s proportionate share of system NPL/(A) at MD ... $1,483,837

- Sensitivity: NPL/(A) using discount rate 1.00% lower ... $2,395,903
- Sensitivity: NPL/(A) using discount rate 1.00% higher ... $721,510

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) ... $265,885
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) ... $ (22,046)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) ... $ (5,734)

Employer’s Total Pension Expense/(Income) ... $238,105

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience ... $ 49,092 ... $ 0
Changes of assumptions ... $ 316,467 ... $ 0
Net difference between projected and actual earnings on investments ... $ 293,144 ... $ 0
Changes in proportionate share ... $ 0 ... $ 89,257
Differences between employer contributions and employer’s proportionate share of system contributions ... $ 8,826 ... $ 23,000
Total (prior to post-MD contributions) ... $ 667,529 ... $ 112,257
Contributions subsequent to the MD ... TBD ... N/A
Net Deferred Outflow/(Inflow) of Resources ... $ 555,272

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 90,766</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>90,766</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>200,583</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>153,454</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,703</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 555,272</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06453700%
Employer’s proportionate share at MD 0.05921294%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,705,367
Employer’s proportionate share of system NPL/(A) at MD $ 8,889,237

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,353,154
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,322,359

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,592,837
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (42,280)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (9,272)

Employer’s Total Pension Expense/(Income) $ 1,541,285

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 294,095 $ 0
Changes of assumptions $ 1,895,861 $ 0
Net difference between projected and actual earnings on investments $ 1,756,140 $ 0
Changes in proportionate share $ 82,873 $ 286,617
Differences between employer contributions and employer’s proportionate share of system contributions $ 62,672 $ 88,064
Total (prior to post-MD contributions) $ 4,091,641 $ 374,681
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,716,960

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 658,621</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>658,621</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>1,304,013</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>969,371</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>126,335</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,716,960</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00847096%
Employer’s proportionate share at MD 0.00874994%
Employer’s proportionate share of system NPL/(A) at prior MD $ 486,357
\[\text{Employer’s proportionate share of system NPL/(A) at MD} \quad \$1,313,569\]
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,120,976
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 638,718

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 235,375
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,142)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 14,606

Employer’s Total Pension Expense/(Income) $ 246,839

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $ 43,459 | $ 0
Changes of assumptions $ 280,153 | $ 0
Net difference between projected and actual earnings on investments $ 259,506 | $ 0
Changes in proportionate share $ 15,019 | $ 22,561
Differences between employer contributions and employer’s proportionate share of system contributions $ 56,992 | $ 0
Total (prior to post-MD contributions) $ 655,129 | $ 22,561
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 632,568

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1(^{st}) Fiscal Year</td>
<td>$ 116,407</td>
</tr>
<tr>
<td>2(^{nd}) Fiscal Year</td>
<td>116,407</td>
</tr>
<tr>
<td>3(^{rd}) Fiscal Year</td>
<td>210,789</td>
</tr>
<tr>
<td>4(^{th}) Fiscal Year</td>
<td>163,495</td>
</tr>
<tr>
<td>5(^{th}) Fiscal Year</td>
<td>25,470</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 632,568</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  
Discount rate  
7.50%  
Employer’s proportionate share at prior MD  
0.01226915%  
Employer’s proportionate share at MD  
0.01337302%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 704,429  
Employer’s proportionate share of system NPL/(A) at MD  
$ 2,007,601  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 3,241,606  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 976,188  

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 359,736  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ 27,777  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $ (22,583)  

Employer’s Total Pension Expense/(Income)  
$ 364,930  

Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
$ 66,420  
$ 0  
Changes of assumptions  
$ 428,173  
$ 0  
Net difference between projected and actual earnings on investments  
$ 396,618  
$ 0  
Changes in proportionate share  
$ 106,880  
$ 0  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 80,028  
Total (prior to post-MD contributions)  
$ 998,091  
$ 80,028  
Contributions subsequent to the MD  
TBD  
N/A  
Net Deferred Outflow/(Inflow) of Resources  
$ 918,063  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 165,584</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>165,584</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>313,042</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>239,335</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>34,517</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 918,063</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00610382%

Employer’s proportionate share at MD  
0.00557073%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 350,448

Employer’s proportionate share of system NPL/(A) at MD  
$ 836,296

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,350,339

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 406,646

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 149,853

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (6,820)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 460

Employer’s Total Pension Expense/(Income)  
$ 143,493

Deferred Outflow of Resources  
$ 27,668

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 27,668

Changes of assumptions  
$ 178,362

Net difference between projected and actual earnings on investments  
$ 165,217

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 13,253

Total (prior to post-MD contributions)  
$ 384,500

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 344,777

Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

1st Fiscal Year  
$ 60,453

2nd Fiscal Year  
60,453

3rd Fiscal Year  
120,889

4th Fiscal Year  
90,836

5th Fiscal Year  
12,146

Thereafter  
0

Total  
$ 344,777

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01014448%

Employer’s proportionate share at MD  
0.00981442%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 582,441

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,473,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,379,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 716,422

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 264,009
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,790)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (11,058)

Employer’s Total Pension Expense/(Income)  
$ 247,161

Deferred Outflow of Resources  
$ 48,746

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 314,235

Net difference between projected and actual earnings on investments  
$ 291,077

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)  
$ 654,058

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 596,303

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 100,862</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>100,862</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>209,920</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>162,290</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,368</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 596,303</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00066764%

Employer’s proportionate share at MD  
0.00063386%

Employer’s proportionate share of system NPL/(A) at prior MD  
$38,332

**Employer’s proportionate share of system NPL/(A) at MD**  
$95,157

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $153,647
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $46,270

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $17,051
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (644)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (863)

**Employer’s Total Pension Expense/(Income)**  
$15,544

**Deferred Outflow of Resources**  
$3,148

**Deferred Inflow of Resources**  
$0

Differences between expected and actual experience  
$3,148

Changes of assumptions  
$20,295

Net difference between projected and actual earnings on investments  
$18,799

Changes in proportionate share  
$0

Differences between employer contributions and employer’s proportionate share of system contributions  
$3,975

Total (prior to post-MD contributions)  
$46,217

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$38,167

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,095</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,095</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$13,326</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$10,972</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,679</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,167</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01656253%
Employer’s proportionate share at MD 0.01787052%

Employer’s proportionate share of system NPL/(A) at prior MD $ 950,931

Employer’s proportionate share of system NPL/(A) at MD $ 2,682,780
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,331,795
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,304,492

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 480,720
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 11,121
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(12,047)

Employer’s Total Pension Expense/(Income) $ 479,794

Deferred Outflow of Resources

Deferred Inflow of Resources

| Differences between expected and actual experience | $ 88,758 | $ 0 |
| Changes of assumptions | $ 572,173 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 530,005 | $ 0 |
| Changes in proportionate share | $ 70,415 | $ 17,863 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 38,162 |
| Total (prior to post-MD contributions) | $ 1,261,351 | $ 56,025 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,205,326 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 213,405</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 213,405</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 410,777</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 320,071</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 47,668</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,205,326</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01247177%

Employer’s proportionate share at MD  
0.01323841%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 716,062

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,987,393

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 3,208,977

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 966,362

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 356,115

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 16,099
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (17,668)

Employer’s Total Pension Expense/(Income)  
$ 354,546

| Differences between expected and actual experience | $ 65,752 | $ 0 |
| Changes of assumptions | $ 423,863 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 392,625 | $ 0 |
| Changes in proportionate share | $ 63,373 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 60,511 |
| Total (prior to post-MD contributions) | $ 945,613 | $ 60,511 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 885,102 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 157,206</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>157,206</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>303,389</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>233,569</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,731</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 885,102</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  
Discount rate  
7.50%  
Employer’s proportionate share at prior MD  
0.00000000%  
Employer’s proportionate share at MD  
0.00000000%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0  
Employer’s proportionate share of system NPL/(A) at MD  
$ 0  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of 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)  
    $ 4,520  

Employer’s Total Pension Expense/(Income)  
$ 4,520  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 14,888 | $ 0 |
| Total (prior to post-MD contributions) | $ 14,888 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 14,888 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,520</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,520</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,806</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,724</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>318</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,888</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00130229%
Employer’s proportionate share at MD 0.00138187%

Employer’s proportionate share of system NPL/(A) at prior MD $ 74,770

**Employer’s proportionate share of system NPL/(A) at MD** $ 207,451

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 334,964
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 100,872

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 37,173
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,433
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 15,059

**Employer’s Total Pension Expense/(Income)** $ 53,665

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 6,863 | $ 0
Changes of assumptions | $ 44,244 | $ 0
Net difference between projected and actual earnings on investments | $ 40,984 | $ 0
Changes in proportionate share | $ 5,771 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 49,748 | $ 0
Total (prior to post-MD contributions) | $ 147,610 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 147,610

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 33,066</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 33,066</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 45,632</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 30,999</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,848</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 147,610</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00957183%

Employer’s proportionate share at MD  
0.00898444%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 549,563

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,348,773

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,177,819
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 655,836

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 241,683

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 317
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,738)

Employer’s Total Pension Expense/(Income)  
$ 235,262

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 44,623
Changes of assumptions  
$ 287,661
Net difference between projected and actual earnings on investments  
$ 266,461

Deferred Inflow of Resources

Changes in proportionate share  
$ 26,080
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,934

Total (prior to post-MD contributions)  
$ 629,759
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 566,132

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 101,334</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 101,334</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 198,819</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 146,048</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18,597</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 566,132</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00106464%

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

Employer’s proportionate share of system NPL/(A) at MD  
$159,827

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $258,068
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $77,715

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $28,639
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $13,329
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(1,889)

Employer’s Total Pension Expense/(Income)  
$40,079

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$5,288 | $0
Changes of assumptions  
$34,087 | $0
Net difference between projected and actual earnings on investments  
$31,575 | $0
Changes in proportionate share  
$57,314 | $0
Differences between employer contributions and employer’s proportionate share of system contributions  
$194 | $8,442
Total (prior to post-MD contributions)  
$128,458 | $8,442
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$120,016

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$24,209</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,209</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>35,822</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>29,799</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,977</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$120,016</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00654549%
Employer’s proportionate share at MD 0.00594268%

Employer’s proportionate share of system NPL/(A) at prior MD $375,807
Employer’s proportionate share of system NPL/(A) at MD $892,134

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,440,499
- Sensitivity: NPL/(A) using discount rate 1.00% higher $433,797

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $159,859
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(6,546)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(9,530)

Employer’s Total Pension Expense/(Income) $143,783

Deferred Outflow of Resources $29,516 $0
Deferred Inflow of Resources $190,271 $0
Net difference between projected and actual earnings on investments $176,248 $0
Changes in proportionate share $3,401 $32,452
Differences between employer contributions and employer’s proportionate share of system contributions $1,141 $31,045
Total (prior to post-MD contributions) $400,577 $63,497
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $337,080

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$55,198</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$55,198</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$121,308</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$93,218</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$12,159</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$337,080</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.00000000%

**Employer’s proportionate share at MD**  
0.00000000%

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

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

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
  $0

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
  $0

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of 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)**  
    $1,706

**Employer’s Total Pension Expense/(Income)**  
$1,706

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$5,667</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$5,667</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Contributions subsequent to the MD**  
TBD

**Net Deferred Outflow/(Inflow) of Resources**  
$5,667

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,706</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,706</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,462</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$673</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$120</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,667</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  
<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 96,344</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>96,344</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>209,492</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>158,776</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,203</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 581,158</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01228900%
Employer’s proportionate share at MD 0.01106293%

Employer’s proportionate share of system NPL/(A) at prior MD $ 705,568
Employer’s proportionate share of system NPL/(A) at MD $ 1,660,803

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,681,643
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 807,559

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 297,595
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (12,909)
  - 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) $ 272,548

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 54,947 | $ 0 |
| Changes of assumptions | $ 354,209 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 328,105 | $ 0 |
| Changes in proportionate share | $ 8,298 | $ 66,004 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 38,614 |
| Total (prior to post-MD contributions) | $ 745,559 | $ 104,618 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 640,941 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 107,637</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>107,637</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>230,022</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>173,610</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,035</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 640,941</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  
Discount rate  
7.50%  
Employer’s proportionate share at prior MD  
0.00272746%  
Employer’s proportionate share at MD  
0.00418473%  
Employer’s proportionate share of system NPL/(A) at prior MD $ 156,596  
Employer’s proportionate share of system NPL/(A) at MD $ 628,225  
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,014,374  
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 305,472  

Employer Pension Expense for Measurement Period  
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 112,570  
• Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 22,053  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (13,486)  
Employer’s Total Pension Expense/(Income) $ 121,137  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience $ 20,784 | $ 0  
Changes of assumptions $ 133,985 | $ 0  
Net difference between projected and actual earnings on investments $ 124,111 | $ 0  
Changes in proportionate share $ 91,400 | $ 0  
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 47,994  
Total (prior to post-MD contributions) $ 370,280 | $ 47,994  
Contributions subsequent to the MD TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources $ 322,286  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 58,757</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 58,757</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 105,673</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 85,013</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 14,087</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 322,286</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.03433174%
Employer’s proportionate share at MD  
0.03205670%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,971,144
Employer’s proportionate share of system NPL/(A) at MD  
$ 4,812,455

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,770,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,340,038

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 862,330
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (32,932)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,527)

Employer’s Total Pension Expense/(Income)  
$ 819,871

Deferred Outflow of Resources  
$ 159,217
Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 1,026,381
$ 0

Net difference between projected and actual earnings on investments  
$ 950,739
$ 0

Changes in proportionate share  
$ 0
$ 137,599

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)  
$ 2,152,798
$ 179,464

Contributions subsequent to the MD  
TBD
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,973,334

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 342,014</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>342,014</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>694,311</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>525,024</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>69,971</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,973,334</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00140747%

Employer’s proportionate share at MD  

0.00137394%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 80,809

Employer’s proportionate share of system NPL/(A) at MD  

$ 206,260

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 333,042

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 100,293

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 36,959

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,058
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,885)

Employer’s Total Pension Expense/(Income)  

$ 35,132

Deferred Outflow of Resources  

$ 6,824

Deferred Inflow of Resources  

$ 0

Differences between expected and actual experience  

Changes of assumptions  

$ 43,990

$ 0

Net difference between projected and actual earnings on investments  

$ 40,748

$ 0

Changes in proportionate share  

$ 5,026

$ 1,805

Differences between employer contributions and employer’s proportionate share of system contributions  

$ 0

$ 10,279

Total (prior to post-MD contributions)  

$ 96,588

$ 12,084

Contributions subsequent to the MD  

TBD

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 84,504

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 14,651</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,651</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>29,840</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>22,438</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,924</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 84,504</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00467319%

Employer’s proportionate share at MD  
0.00542243%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 268,309

Employer’s proportionate share of system NPL/(A) at MD  
$ 814,033

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,314,391

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 395,820

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 145,864

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 7,428
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,667)

Employer’s Total Pension Expense/(Income)  
$ 148,625

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 26,932 | $ 0 |
| Changes of assumptions | $ 173,614 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 160,819 | $ 0 |
| Changes in proportionate share | $ 40,334 | $ 6,639 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 17,170 |
| Total (prior to post-MD contributions) | $ 401,699 | $ 23,809 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 377,890 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 67,795</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>67,795</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>127,440</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>99,628</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,230</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 377,890</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.06208413%
Employer’s proportionate share at MD  0.05729334%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,564,536
Employer’s proportionate share of system NPL/(A) at MD  $ 8,601,061

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 13,887,845
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,182,234

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,541,200
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (69,633)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 1,593

Employer’s Total Pension Expense/(Income)  $ 1,473,160

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 284,561  | $ 0
Changes of assumptions  | $ 1,834,400  | $ 0
Net difference between projected and actual earnings on investments  | $ 1,699,209  | $ 0
Changes in proportionate share  | $ 0  | $ 290,729
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 72,654  | $ 54,317
Total (prior to post-MD contributions)  | $ 3,890,824  | $ 345,046
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 3,545,778

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 619,110</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>619,110</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,244,911</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>937,607</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>125,039</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,545,778</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00917517%
Employer’s proportionate share at MD 0.00799472%

Employer’s proportionate share of system NPL/(A) at prior MD $ 526,789
Employer’s proportionate share of system NPL/(A) at MD $ 1,200,193
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,937,912
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 583,589

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 215,059
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,643)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (358)

Employer’s Total Pension Expense/(Income) $ 207,058

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 39,708 | $ 0 |
| Changes of assumptions | $ 255,972 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 237,108 | $ 0 |
| Changes in proportionate share | $ 24,264 | $ 63,548 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 14,838 | $ 16,392 |
| Total (prior to post-MD contributions) | $ 571,890 | $ 79,940 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 491,950 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 87,884</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>87,884</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>174,277</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>126,471</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,433</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 491,950</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00748026%

Employer’s proportionate share at MD  
0.00690547%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 429,476

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,036,671

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,673,879

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 504,078

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 185,758

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,986)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,902)

Employer’s Total Pension Expense/(Income)  
$ 171,870

Deferred Outflow of Resources  
$ 34,298

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 221,097

Net difference between projected and actual earnings on investments  
$ 204,803

Changes in proportionate share  
$ 7,515

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 467,713

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 408,217

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 68,933</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>68,933</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>145,419</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>110,505</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,427</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 408,217</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00126791%
Employer’s proportionate share at MD 0.00100366%

Employer’s proportionate share of system NPL/(A) at prior MD $ 72,797
**Employer’s proportionate share of system NPL/(A) at MD** $ 150,673
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 243,286
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 73,264

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 26,999
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,203)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,902)
**Employer’s Total Pension Expense/(Income)** $ 17,894

**Deferred Outflow of Resources**
Differences between expected and actual experience $ 4,985 $ 0
Changes of assumptions $ 32,135 $ 0
Net difference between projected and actual earnings on investments $ 29,767 $ 0
Changes in proportionate share $ 0 $ 17,270
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 15,400
Total (prior to post-MD contributions) $ 66,887 $ 32,670
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 34,217

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,932</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,932</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,685</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12,332</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,334</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 34,217</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**
June 30, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**
December 31, 2014

**Discount rate**
7.50%

**Employer’s proportionate share at prior MD**
0.00339084%

**Employer’s proportionate share at MD**
0.00309191%

**Employer’s proportionate share of system NPL/(A) at prior MD**
$ 194,684

**Employer’s proportionate share of system NPL/(A) at MD**
$ 464,167

**Sensitivity: NPL/(A) using discount rate 1.00% lower**
$ 749,476

**Sensitivity: NPL/(A) using discount rate 1.00% higher**
$ 225,700

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  $ 83,173

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (3,866)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (3,783)

**Employer’s Total Pension Expense/(Income)**
$ 75,524

| Differences between expected and actual experience | $ 15,357 | $ 0 |
| Changes of assumptions | $ 98,996 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 91,700 | $ 0 |
| Changes in proportionate share | $ 0 | $ 16,513 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 12,616 |
| Total (prior to post-MD contributions) | $ 206,053 | $ 29,129 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 176,924 |

**Deferred Outflow of Resources**

**Deferred Inflow of Resources**

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,434</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 29,434</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 63,700</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 48,242</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,114</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 176,924</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03230768%
Employer’s proportionate share at MD 0.03379902%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,854,933
**Employer’s proportionate share of system NPL/(A) at MD** $ 5,074,018
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,192,847
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,467,222

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 909,199
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 15,807
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (18,161)

**Employer’s Total Pension Expense/(Income)** $ 906,845

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 167,871</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,082,166</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings</td>
<td>$ 1,002,413</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 80,286</td>
<td>$ 9,737</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 7,232</td>
<td>$ 63,491</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,339,968</td>
<td>$ 73,228</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,266,740</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 403,016</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 403,016</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 774,581</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 598,451</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 87,676</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,266,740</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

<table>
<thead>
<tr>
<th>Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]</th>
<th>June 30, 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
<td>December 31, 2014</td>
</tr>
<tr>
<td>Discount rate</td>
<td>7.50%</td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.00000000%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.00000000%</td>
</tr>
</tbody>
</table>

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $2,358

Employer’s Total Pension Expense/(Income) $2,358

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$6,128</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$6,128</td>
<td>$0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$6,128</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,358</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,358</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,412</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,128</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00019321%
Employer’s proportionate share at MD 0.00018817%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,093
Employer’s proportionate share of system NPL/(A) at MD $ 28,249
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 45,612
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 13,736

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 5,062
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (139)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 441

Employer’s Total Pension Expense/(Income) $ 5,364

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 935 | $ 0
Changes of assumptions $ 6,025 | $ 0
Net difference between projected and actual earnings on investments $ 5,581 | $ 0
Changes in proportionate share $ 0 | $ 532
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,672 | $ 0
Total (prior to post-MD contributions) $ 14,213 | $ 532
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 13,681

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1(^{st}) Fiscal Year</td>
<td>$ 2,559</td>
</tr>
<tr>
<td>2(^{nd}) Fiscal Year</td>
<td>2,559</td>
</tr>
<tr>
<td>3(^{rd}) Fiscal Year</td>
<td>4,573</td>
</tr>
<tr>
<td>4(^{th}) Fiscal Year</td>
<td>3,468</td>
</tr>
<tr>
<td>5(^{th}) Fiscal Year</td>
<td>521</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 13,681</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
  o 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)  $ 226

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 973</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 973</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 973</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 226</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>226</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>226</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>226</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>69</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 973</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00860316%

Employer’s proportionate share at MD  
0.00962310%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 493,947

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,444,651

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,332,629
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 702,456

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 258,863
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 14,646
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (26,914)

Employer’s Total Pension Expense/(Income)  
$ 246,595

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 47,795  
$ 0
Changes of assumptions  
$ 308,109  
$ 0
Net difference between projected and actual earnings on investments  
$ 285,402  
$ 0
Changes in proportionate share  
$ 61,289  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 92,941
Total (prior to post-MD contributions)  
$ 702,595  
$ 92,941
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 609,654

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 103,147</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>103,147</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>211,222</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>167,463</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,676</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 609,654</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Total  
Thereafter  
All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)                   December 31, 2014
Discount rate                                                               7.50%
Employer’s proportionate share at prior MD                                  0.00338041%
Employer’s proportionate share at MD                                         0.00391381%

Employer’s proportionate share of system NPL/(A) at prior MD $ 194,085
Employer’s proportionate share of system NPL/(A) at MD $ 587,554
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 948,703
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 285,696

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 105,282
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,491
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,034)

Employer’s Total Pension Expense/(Income) $ 106,739

Deferred Outflow of Resources                                           Deferred Inflow of Resources
Differences between expected and actual experience                        $ 19,439  $ 0
Changes of assumptions                                                     $ 125,311 $ 0
Net difference between projected and actual earnings on investments        $ 116,076 $ 0
Changes in proportionate share                                            $ 28,716 $ 14,237
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 2,943
Total (prior to post-MD contributions)                                     $ 289,542 $ 17,180
Contributions subsequent to the MD                                       TBD  N/A
Net Deferred Outflow/(Inflow) of Resources                                 $ 272,362

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 48,397</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 48,397</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 91,510</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 72,628</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,429</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 272,362</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) $ 763

Employer’s Total Pension Expense/(Income) $ 763

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 0 |
| Changes of assumptions | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,296 |

Total (prior to post-MD contributions) $ 2,296

Contributions subsequent to the MD TBD

Net Deferred Outflow/(Inflow) of Resources $ 2,296

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 763</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>763</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>615</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>155</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,296</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03862112%
Employer’s proportionate share at MD 0.03794972%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,217,417
Employer’s proportionate share of system NPL/(A) at MD $ 5,697,134

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,198,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,770,210

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,020,853
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (5,626)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (16,854)

Employer’s Total Pension Expense/(Income) $ 998,373

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 188,486 | $ 0
Changes of assumptions $ 1,215,062 | $ 0
Net difference between projected and actual earnings on investments $ 1,125,515 | $ 0
Changes in proportionate share $ 9,454 | $ 36,144
Differences between employer contributions and employer’s proportionate share of system contributions $ 5,963 | $ 58,129
Total (prior to post-MD contributions) $ 2,543,980 | $ 94,273
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,449,707

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 432,671</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>432,671</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>849,381</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>645,533</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>89,451</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,449,707</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) \[NPL/(A)\] \[NPL/(A)\] \[NPL/(A)\] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.02073425%

Employer’s proportionate share at MD 0.01951972%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,190,449

**Employer’s proportionate share of system NPL/(A) at MD** $ 2,930,363

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,731,559
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,424,878

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 525,083
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (661)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (25,731)

**Employer’s Total Pension Expense/(Income)** $ 498,691

| Differences between expected and actual experience | $ 96,949 | $ 0 |
| Changes of assumptions | $ 624,976 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 578,917 | $ 0 |
| Changes in proportionate share | $ 49,448 | $ 65,384 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 93,615 |
| Total (prior to post-MD contributions) | $ 1,350,290 | $ 158,999 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,191,291 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 207,719</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>207,719</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>421,783</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>313,987</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>40,084</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,191,291</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00143460%
Employer's proportionate share at MD  0.00193311%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 82,367

Employer’s proportionate share of system NPL/(A) at MD  $ 290,205
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 468,584
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 141,111

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 52,001
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 8,670
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (202)

Employer’s Total Pension Expense/(Income)  $ 60,469

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 9,601 | $ 0
Changes of assumptions  | $ 61,894 | $ 0
Net difference between projected and actual earnings on investments  | $ 57,332 | $ 0
Changes in proportionate share  | $ 35,094 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 3,668 | $ 6,220
Total (prior to post-MD contributions)  | $ 167,589 | $ 6,220
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 161,369

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 31,653</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,653</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52,226</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>39,543</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,295</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 161,369</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00796715%
Employer’s proportionate share at MD 0.00751959%

Employer’s proportionate share of system NPL/(A) at prior MD $ 457,431
Employer’s proportionate share of system NPL/(A) at MD $ 1,128,865
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,822,741
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 548,906

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 202,278
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,811)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (9,365)

Employer’s Total Pension Expense/(Income) $ 183,102

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 37,348 $ 0
Changes of assumptions $ 240,760 $ 0
Net difference between projected and actual earnings on investments $ 223,016 $ 0
Changes in proportionate share $ 0 $ 38,403
Differences between employer contributions and employer’s proportionate share of system contributions $ 8,787 $ 34,601
Total (prior to post-MD contributions) $ 509,911 $ 73,004
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 436,907

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 71,010</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>71,010</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>155,326</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>122,479</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,081</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 436,907</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00468464%
Employer’s proportionate share at MD: 0.00525087%

Employer’s proportionate share of system NPL/(A) at prior MD: $268,967
Employer’s proportionate share of system NPL/(A) at MD: $788,278

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $1,272,805
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $383,297

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $141,249
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $13,290
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $8,678

Employer’s Total Pension Expense/(Income): $163,217

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $26,080 | $0
Changes of assumptions | $168,121 | $0
Net difference between projected and actual earnings on investments | $155,731 | $0
Changes in proportionate share | $51,564 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $28,778 | $0
Total (prior to post-MD contributions) | $430,274 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $430,274

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$84,945</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$84,945</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$140,618</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$104,047</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$15,719</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$430,274</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014  
Discount rate  7.50%  
Employer’s proportionate share at prior MD  0.00830268%  
Employer’s proportionate share at MD  0.00838791%  
Employer’s proportionate share of system NPL/(A) at prior MD  $ 476,695  
**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,259,220  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,033,221  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 612,291  
**Employer Pension Expense for Measurement Period**  
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 225,636  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (239)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (12,446)  
**Employer’s Total Pension Expense/(Income)**  $ 212,951  

**Deferred Outflow of Resources** | **Deferred Inflow of Resources**  
--- | ---  
Differences between expected and actual experience  $ 41,661  $ 0  
Changes of assumptions  $ 268,561  $ 0  
Net difference between projected and actual earnings on investments  $ 248,769  $ 0  
Changes in proportionate share  $ 4,588  $ 4,440  
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 43,580  
Total (prior to post-MD contributions)  $ 563,579  $ 48,020  
Contributions subsequent to the MD  TBD  N/A  
Net Deferred Outflow/(Inflow) of Resources  $ 515,559  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 87,916</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 87,916</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 180,794</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 139,564</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,369</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 515,559</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

- Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016  
- Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00961897%  
Employer’s proportionate share at MD 0.01015905%

Employer’s proportionate share of system NPL/(A) at prior MD $ 552,269  
**Employer’s proportionate share of system NPL/(A) at MD** $ 1,525,109

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,462,543  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 741,579

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 273,280  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 24  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,128  

**Employer’s Total Pension Expense/(Income)** $ 274,432

<table>
<thead>
<tr>
<th>Difference</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 50,457</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 325,269</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 301,298</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 29,074</td>
<td>$ 22,909</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 25,679</td>
<td>$ 13,210</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 731,777</td>
<td>$ 36,119</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 695,658</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 122,995</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 122,995</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 235,709</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 185,624</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 28,335</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 695,658</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02312559%
Employer’s proportionate share at MD 0.02099759%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,327,747
Employer’s proportionate share of system NPL/(A) at MD $ 3,152,226

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,089,794
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,532,758

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 564,838
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,909)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,451)

Employer’s Total Pension Expense/(Income) $ 545,478

Deferred Outflow of Resources $ 104,289 $ 0
Deferred Inflow of Resources $ 672,294 $ 0

Differences between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share $ 39,891 $ 114,559
Differences between employer contributions and employer’s proportionate share of system contributions $ 36,703 $ 43,680
Total (prior to post-MD contributions) $ 1,475,925 $ 158,239
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,317,686

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 232,475</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 232,475</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 462,311</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 345,177</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 45,247</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,317,686</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00208999%
Employer’s proportionate share at MD 0.00237661%

Employer’s proportionate share of system NPL/(A) at prior MD $ 119,996
Employer’s proportionate share of system NPL/(A) at MD $ 356,784

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 576,088
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 173,485

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 63,931
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,049
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (2,938)

Employer’s Total Pension Expense/(Income) $ 65,042

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $ 11,804 $ 0
Changes of assumptions $ 76,094 $ 0
Net difference between projected and actual earnings on investments $ 70,486 $ 0
Changes in proportionate share $ 16,997 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 10,963
Total (prior to post-MD contributions) $ 175,381 $ 10,963
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 164,418

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,615</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>29,615</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>55,873</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>43,003</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,311</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 164,418</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00296604%
Employer’s proportionate share at MD  0.00267184%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 170,294
Employer’s proportionate share of system NPL/(A) at MD  $ 401,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 647,651
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 195,036

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 71,873
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,406)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,474

Employer’s Total Pension Expense/(Income)  $ 73,941

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 13,270  $ 0
Changes of assumptions  $ 85,546  $ 0
Net difference between projected and actual earnings on investments  $ 79,242  $ 0
Changes in proportionate share  $ 7,743  $ 15,838
Differences between employer contributions and employer’s proportionate share of system contributions  $ 16,712  $ 3,466
Total (prior to post-MD contributions)  $ 202,513  $ 19,304
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 183,209

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 34,113</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>34,113</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>62,713</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>46,042</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,228</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 183,209</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00551292%
Employer’s proportionate share at MD 0.00568081%

Employer’s proportionate share of system NPL/(A) at prior MD $316,522
Employer’s proportionate share of system NPL/(A) at MD $852,821
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $1,377,022
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $414,681

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $152,815
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $5,087
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(7,323)

Employer’s Total Pension Expense/(Income) $150,579

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $28,215 $0
Changes of assumptions $181,886 $0
Net difference between projected and actual earnings on investments $168,482 $0
Changes in proportionate share $19,188 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $28,045
Total (prior to post-MD contributions) $397,771 $28,045
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $369,726

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$65,897</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$65,897</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$128,169</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$96,575</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$13,188</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$369,726</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $0
Employer’s proportionate share of system NPL/(A) at MD $0
• Sensitivity: NPL/(A) using discount rate 1.00% lower $0
• Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $0
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $0

Employer’s Total Pension Expense/(Income) $0

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$0</td>
</tr>
</tbody>
</table>

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)... December 31, 2014
Discount rate... 7.50%
Employer's proportionate share at prior MD... 0.00488368%
Employer's proportionate share at MD... 0.00504924%

Employer's proportionate share of system NPL/(A) at prior MD... $280,395
Employer's proportionate share of system NPL/(A) at MD... $758,008

- Sensitivity: NPL/(A) using discount rate 1.00% lower... $1,223,930
- Sensitivity: NPL/(A) using discount rate 1.00% higher... $368,579

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income)... $135,825
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)... $910
  - 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)... $138,669

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience... $25,078 | $0
Changes of assumptions... $161,665 | $0
Net difference between projected and actual earnings on investments... $149,751 | $0
Changes in proportionate share... $8,913 | $3,955
Differences between employer contributions and employer’s proportionate share of system contributions... $6,934 | $0
Total (prior to post-MD contributions)... $352,341 | $3,955
Contributions subsequent to the MD... TBD | N/A
Net Deferred Outflow/(Inflow) of Resources... $348,386

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$63,402</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$63,402</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$118,358</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$90,128</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$13,096</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$348,386</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00672538%
Employer’s proportionate share at MD  0.00672200%

Employer’s proportionate share of system NPL/(A) at prior MD  $386,135
Employer’s proportionate share of system NPL/(A) at MD  $1,009,128
• Sensitivity: NPL/(A) using discount rate 1.00% lower  $1,629,406
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $490,685

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  $180,823
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $(3,739)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(12,276)

Employer’s Total Pension Expense/(Income)  $164,808

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $33,386  $0
Changes of assumptions  $215,223  $0
Net difference between projected and actual earnings on investments  $199,361  $0
Changes in proportionate share  $0  $12,753
Differences between employer contributions and employer’s proportionate share of system contributions  $0  $42,412
Total (prior to post-MD contributions)  $447,970  $55,165
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $392,805

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$64,606</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>64,606</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>139,467</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>109,050</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,078</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$392,805</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00253233%  
Employer’s proportionate share at MD 0.00309074%  
Employer’s proportionate share of system NPL/(A) at prior MD $145,393  
Employer’s proportionate share of system NPL/(A) at MD $463,992  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $749,192  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $225,614  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $83,141  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $11,168  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(5,477)  

Employer’s Total Pension Expense/(Income) $88,832  

Deferred Outflow of Resources Deferred Inflow of Resources  
Differences between expected and actual experience $15,351 $0  
Changes of assumptions $98,958 $0  
Net difference between projected and actual earnings on investments $91,665 $0  
Changes in proportionate share $44,266 $0  
Differences between employer contributions and employer’s proportionate share of system contributions $0 $21,053  
Total (prior to post-MD contributions) $250,240 $21,053  
Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $229,187  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$42,760</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$42,760</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$76,587</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$58,356</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$8,725</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$229,187</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD
0.00208107%

Employer’s proportionate share at MD
0.00214370%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 119,484

Employer’s proportionate share of system NPL/(A) at MD
$ 321,819

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 519,631
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 156,483

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 57,666
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 1
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $(3,143)

Employer’s Total Pension Expense/(Income)
$ 54,524

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 10,647 | $ 0 |
| Changes of assumptions | $ 68,636 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 63,578 | $ 0 |
| Changes in proportionate share | $ 3,372 | $ 2,664 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 10,344 |
| Total (prior to post-MD contributions) | $ 146,233 | $ 13,008 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources
$ 133,225

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 22,569</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 22,569</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 46,441</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 36,412</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,236</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 133,225</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00585443%

Employer’s proportionate share at MD  
0.00437586%

Employer’s proportionate share of system NPL/(A) at prior MD  
$336,130

Employer’s proportionate share of system NPL/(A) at MD  
$656,918

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,060,704

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $319,424

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $117,711

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $15,887
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $2,133

Employer's Total Pension Expense/(Income)  
$99,691

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $21,734 | $0
Changes of assumptions | $140,105 | $0
Net difference between projected and actual earnings on investments | $129,779 | $0
Changes in proportionate share | $8,924 | $79,598
Differences between employer contributions and employer’s proportionate share of system contributions | $11,253 | $15,678
Total (prior to post-MD contributions) | $311,795 | $95,276
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $216,519

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$34,462</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$34,462</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$82,546</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$59,257</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,792</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$216,519</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00508044%
Employer’s proportionate share at MD  0.00944806%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 291,691
Employer’s proportionate share of system NPL/(A) at MD  $ 1,418,373
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,290,200
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 689,679

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 254,154
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 39,609
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (12,027)

Employer’s Total Pension Expense/(Income)  $ 281,736

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 46,926  $ 0
Changes of assumptions  $ 302,505  $ 0
Net difference between projected and actual earnings on investments  $ 280,211  $ 0
Changes in proportionate share  $ 235,127  $ 51,246
Differences between employer contributions and employer’s proportionate share of system contributions  $ 1,066  $ 42,914
Total (prior to post-MD contributions)  $ 865,835  $ 94,160
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 771,675

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 140,898</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>140,898</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>246,596</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>205,990</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>37,293</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 771,675</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00466380%

Employer’s proportionate share at MD  
0.00387868%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 267,770

Employer’s proportionate share of system NPL/(A) at MD  
$ 582,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 940,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 283,131

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 104,337

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (8,776)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,943)

Employer’s Total Pension Expense/(Income)  
$ 90,618

Deferred Outflow of Resources  
19,264  
124,186  
115,034  
3,579  
0  
262,063  
TBD  
201,250

Deferred Inflow of Resources  
0  
0  
0  
42,266  
18,547  
60,813  
N/A  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$32,800</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,800</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>75,379</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>54,553</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,719</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$201,250</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00657843%
Employer’s proportionate share at MD  0.00803325%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 377,698

**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,205,977
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,947,251
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 586,402

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 216,096
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 9,666
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (228)

**Employer’s Total Pension Expense/(Income)**  $ 225,534

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>$ 39,899</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 238,251</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 78,319</td>
<td>$ 29,063</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 11,977</td>
<td>$ 8,942</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 625,652</td>
<td>$ 38,005</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 587,647</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 105,785</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 105,785</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 195,000</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 155,872</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 25,203</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 587,647</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05837832%
Employer’s proportionate share at MD 0.05321733%

Employer’s proportionate share of system NPL/(A) at prior MD $3,351,769
Employer’s proportionate share of system NPL/(A) at MD $7,989,157

- Sensitivity: NPL/(A) using discount rate 1.00% lower $12,899,825
- Sensitivity: NPL/(A) using discount rate 1.00% higher $3,884,698

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,431,554
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $47,656
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $89,226

Employer’s Total Pension Expense/(Income) $1,294,672

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $264,316 $0
Changes of assumptions $1,703,895 $0
Net difference between projected and actual earnings on investments $1,578,322 $0
Changes in proportionate share $57,657 $277,838
Differences between employer contributions and employer’s proportionate share of system contributions $0 $331,331
Total (prior to post-MD contributions) $3,604,190 $609,169
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,995,021

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$501,382</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$501,382</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,087,428</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$807,854</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$96,975</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,995,021</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.12604368%  

Employer’s proportionate share at MD  
0.11160605%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,236,749  

Employer’s proportionate share of system NPL/(A) at MD  
$ 16,754,659  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 27,053,189  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 8,146,891  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,002,220  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (133,694)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (73,678)  

Employer’s Total Pension Expense/(Income)  
$ 2,794,848  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience  
$ 554,317  
$ 0  

Changes of assumptions  
$ 3,573,366  
$ 0  

Net difference between projected and actual earnings on investments  
$ 3,310,018  
$ 0  

Changes in proportionate share  
$ 160,003  
$ 777,240  

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 107,944  
$ 320,809  

Total (prior to post-MD contributions)  
$ 7,705,648  
$ 1,098,049  

Contributions subsequent to the MD  
TBD  
N/A  

Net Deferred Outflow/(Inflow) of Resources  
$ 6,607,599  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,131,179</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,131,179</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,359,069</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,763,514</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>222,657</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,607,599</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00303165%
Employer’s proportionate share at MD 0.00317900%

Employer’s proportionate share of system NPL/(A) at prior MD $174,061
**Employer’s proportionate share of system NPL/(A) at MD** $477,242
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $770,586
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $232,057

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $85,516
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $582
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(4,289)

**Employer’s Total Pension Expense/(Income)** $81,809

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$15,789</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$101,784</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$94,283</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$7,932</td>
<td>$4,293</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$14,620</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$219,788</td>
<td>$18,913</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$200,875</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$34,420</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$34,420</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$69,714</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$54,466</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$7,855</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$200,875</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 40
Employer’s Total Pension Expense/(Income) $ 40

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 135 | $ 0
Total (prior to post-MD contributions) | $ 135 | $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 135

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 40</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>40</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>40</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 135</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00760048%
Employer’s proportionate share at MD  0.00594577%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 436,379
Employer’s proportionate share of system NPL/(A) at MD  $ 892,598
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,441,248
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 434,023

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 159,942
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (20,392)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ (39,167)

Employer’s Total Pension Expense/(Income)  $ 100,383

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 29,531  $ 0
Changes of assumptions  $ 190,370  $ 0
Net difference between projected and actual earnings on investments  $ 176,340  $ 0
Changes in proportionate share  $ 1,104  $ 89,081
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 133,121
Total (prior to post-MD contributions)  $ 397,345  $ 222,202
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 175,143

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,752</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 11,752</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 81,723</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 65,073</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,842</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 175,143</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00283931%
Employer’s proportionate share at MD | 0.00324908%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 163,018
**Employer’s proportionate share of system NPL/(A) at MD** | $ 487,762
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 787,574
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 237,173

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 87,401
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ 12,429
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (3,056)

**Employer’s Total Pension Expense/(Income)** | $ 96,774

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 16,137</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 104,028</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 96,361</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 46,874</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,141</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 268,541</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 248,771</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 48,341</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>48,341</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>83,075</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>60,516</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>8,498</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 248,771</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00647929%
Employer’s proportionate share at MD  0.00681392%
Employer’s proportionate share of system NPL/(A) at prior MD  $372,006
Employer’s proportionate share of system NPL/(A) at MD  $1,022,928
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $1,651,687
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $497,395

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $183,296
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $2,590
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(1,699)

Employer’s Total Pension Expense/(Income)  $184,187

| Differences between expected and actual experience | $33,843 | $0 |
| Changes of assumptions | $218,166 | $0 |
| Net difference between projected and actual earnings on investments | $202,088 | $0 |
| Changes in proportionate share | $18,015 | $5,439 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $5,860 | $9,186 |
| Total (prior to post-MD contributions) | $477,972 | $14,625 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $463,347 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$82,614</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$82,614</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$157,736</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$122,271</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$18,112</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$463,347</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016]
Actuarial Valuation Date (liability rolled forward to MD) [December 31, 2014]
Discount rate [7.50%]
Employer’s proportionate share at prior MD [0.00007140%]
Employer’s proportionate share at MD [0.00056012%]
Employer’s proportionate share of system NPL/(A) at prior MD [$4,099]
Employer’s proportionate share of system NPL/(A) at MD [$84,087]

- Sensitivity: NPL/(A) using discount rate 1.00% lower [$135,772]
- Sensitivity: NPL/(A) using discount rate 1.00% higher [$40,887]

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) [$15,067]
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) [$6,247]
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) [$787]

Employer’s Total Pension Expense/(Income) [$22,101]

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>$2,782</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$17,934</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$16,612</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$26,744</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$19,658</td>
<td>$2,010</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$67,900</td>
<td>$2,010</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$65,890</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$13,752</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$13,752</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$19,658</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$15,685</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,044</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$65,890</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00129531%

Employer’s proportionate share at MD  
0.00115198%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 74,370

Employer’s proportionate share of system NPL/(A) at MD  
$ 172,939

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 279,239

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 84,091

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 30,988

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,094)
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,158)

Employer’s Total Pension Expense/(Income)  
$ 24,736

 Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 5,722

 Changes of assumptions  
$ 36,884

 Net difference between projected and actual earnings on investments  
$ 34,165

 Changes in proportionate share  
$ 0

 Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,762

 Total (prior to post-MD contributions)  
$ 78,533

 Contributions subsequent to the MD  
TBD

 Net Deferred Outflow/(Inflow) of Resources  
$ 55,433

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,564</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,564</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>20,745</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17,197</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,362</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
</tbody>
</table>

Total  
$ 55,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00095118%
Employer’s proportionate share at MD 0.00081746%

Employer’s proportionate share of system NPL/(A) at prior MD $54,612
Employer’s proportionate share of system NPL/(A) at MD $122,720
- Sensitivity: NPL/(A) using discount rate 1.00% lower $198,151
- Sensitivity: NPL/(A) using discount rate 1.00% higher $59,672

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $21,990
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(1,846)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(2,587)

Employer’s Total Pension Expense/(Income) $17,557

Deferred Outflow of Resources $4,060 $0
Deferred Inflow of Resources $26,173 $0
Net difference between projected and actual earnings on investments $24,244 $0
Changes in proportionate share $0 $7,781
Differences between employer contributions and employer’s proportionate share of system contributions $0 $8,468
Total (prior to post-MD contributions) $54,477 $16,249
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $38,228

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,371</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,371</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,690</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,468</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,328</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,228</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00850322%

Employer’s proportionate share at MD  
0.01115636%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 488,209

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,674,829

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,704,290
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 814,379

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 300,108

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 35,281
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (22,319)

**Employer’s Total Pension Expense/(Income)**  
$ 313,070

Deferred Outflow

| Differences between expected and actual experience | $ 55,411 | $ 0 |
| Changes of assumptions | $ 357,201 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 330,876 | $ 0 |

Deferred Inflow

| Changes in proportionate share | $ 149,854 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 83,250 |
| Total (prior to post-MD contributions) | $ 893,342 | $ 83,250 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources**  
$ 810,092

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 146,766</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>146,766</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>270,207</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>212,883</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,470</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 810,092</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00697261%
Employer’s proportionate share at MD 0.00509155%

Employer’s proportionate share of system NPL/(A) at prior MD $ 400,330
Employer’s proportionate share of system NPL/(A) at MD $ 764,360
   ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,234,186
   ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 371,667

Employer Pension Expense for Measurement Period
   ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 136,963
   ▪ Net amortization of employer-specific deferred amounts from:
     o Changes in proportionate share (per paragraph 54 of GASB 68) $ (23,711)
     o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 16,425

Employer’s Total Pension Expense/(Income) $ 129,677

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 25,288 $ 0
Changes of assumptions $ 163,020 $ 0
Net difference between projected and actual earnings on investments $ 151,005 $ 0
Changes in proportionate share $ 0 $ 101,815
Differences between employer contributions and employer’s proportionate share of system contributions $ 56,602 $ 0
Total (prior to post-MD contributions) $ 395,915 $ 101,815
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 294,100

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 53,780</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>53,780</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>106,898</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>72,463</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,180</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 294,100</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01040123%

Employer’s proportionate share at MD  
0.00795005%

Employer’s proportionate share of system \([NPL/(A)]\) at prior MD  
$597,183

Employer’s proportionate share of system \([NPL/(A)]\) at MD  
$1,193,487

- Sensitivity: \([NPL/(A)]\) using discount rate 1.00% lower  
  $1,927,084

- Sensitivity: \([NPL/(A)]\) using discount rate 1.00% higher  
  $580,329

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $213,858

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $32,092
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $7,989

Employer’s Total Pension Expense/(Income)  
$189,755

Deferred Outflow of Resources  
$39,486

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$39,486  
$0

Changes of assumptions  
$254,542  
$0

Net difference between projected and actual earnings on investments  
$235,783  
$0

Changes in proportionate share  
$0  
$136,733

Differences between employer contributions and employer’s proportionate share of system contributions  
$38,854  
$5,288

Total (prior to post-MD contributions)  
$568,665  
$142,021

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$426,644

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$71,246</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>71,246</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>157,663</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>114,031</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,458</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$426,644</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD) 
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Total Thereafter  
Total  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00053188%
Employer’s proportionate share at MD 0.00024706%

Employer’s proportionate share of system NPL/(A) at prior MD $ 30,538

Employer’s proportionate share of system NPL/(A) at MD $ 37,089

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 59,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 18,035

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,646
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,240)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (762)

Employer’s Total Pension Expense/(Income) $ 2,644

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 1,227 | $ 0
Changes of assumptions $ 7,910 | $ 0
Net difference between projected and actual earnings on investments $ 7,327 | $ 0
Changes in proportionate share $ 1,109 | $ 15,333
Differences between employer contributions and employer’s proportionate share of system contributions $ 500 | $ 3,651
Total (prior to post-MD contributions) $ 18,073 | $ 18,984

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ (911)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(1,039)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(1,039)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,587</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>189</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(608)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(911)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,179</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 5,179</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 10,328</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 10,602</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,375</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 33,663</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00122143%

Employer’s proportionate share at MD  
0.00163996%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 70,128

Employer’s proportionate share of system NPL/(A) at MD  
$ 246,196

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 397,525
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 119,712

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 44,115

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,287
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (297)

Employer’s Total Pension Expense/(Income)  
$ 46,105

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 8,145  |  $ 0
Changes of assumptions  
$ 52,508  |  $ 0
Net difference between projected and actual earnings on investments  
$ 48,638  |  $ 0
Changes in proportionate share  
$ 22,531  |  $ 10,039
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,794  |  $ 2,715
Total (prior to post-MD contributions)  
$ 134,616  |  $ 12,754
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 121,862

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$21,659</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$21,659</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$40,008</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$32,923</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,613</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$121,862</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 0 |
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 0 |

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
- 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) | $ 338 |

**Employer’s Total Pension Expense/(Income)**  

| Differences between expected and actual experience | $ 0 |
| Changes of assumptions | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 898 |
| Total (prior to post-MD contributions) | $ 898 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 898 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 338</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>338</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>205</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 898</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Contributions subsequent to the MD  
Deferred Outflow/(Inflow) of Resources

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 19,500</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,500</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>40,103</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>30,911</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,250</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 114,265</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00270964%
Employer’s proportionate share at MD 0.00329581%

Employer’s proportionate share of system NPL/(A) at prior MD $155,573

Employer’s proportionate share of system NPL/(A) at MD $494,778
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $798,901
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $240,584

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $88,658
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $2,467
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(2,753)

Employer’s Total Pension Expense/(Income) $88,372

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $16,369 | $0
Changes of assumptions $105,524 | $0
Net difference between projected and actual earnings on investments $97,747 | $0
Changes in proportionate share $31,556 | $16,566
Differences between employer contributions and employer’s proportionate share of system contributions $998 | $11,544
Total (prior to post-MD contributions) $252,194 | $28,110
Contributions subsequent to the MD TBD | N/A

Net Deferred Outflow/(Inflow) of Resources $224,084

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$39,242</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>39,242</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>75,647</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>60,439</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,514</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$224,084</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.00000000%

Employer’s proportionate share at MD

0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD

$ 0

Employer’s proportionate share of system NPL/(A) at MD

$ 0

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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

$ 0

Deferred Inflow of Resources

$ 0

Differences between expected and actual experience

$ 0

Changes of assumptions

$ 0

Net difference between projected and actual earnings on investments

$ 0

Changes in proportionate share

$ 0

Differences between employer contributions and employer’s proportionate share of system contributions

$ 0

Total (prior to post-MD contributions)

$ 0

Contributions subsequent to the MD

TBD

Net Deferred Outflow/(Inflow) of Resources

$ 0

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00342794%

Employer’s proportionate share at MD  
0.00287451%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 196,814

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 431,531

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 696,778
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 209,830

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 77,325
- 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)  
    $ (2,650)

**Employer’s Total Pension Expense/(Income)**  
$ 68,160

| Differences between expected and actual experience | $ 14,277 | $ 0 |
| Changes of assumptions | $ 92,035 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 85,252 | $ 0 |

| Changes in proportion share | $ 1,408 | $ 29,794 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,573 | $ 13,166 |

**Total (prior to post-MD contributions)**  
$ 199,545  
$ 42,960

Contributions subsequent to the MD  
TBD  
N/A

**Net Deferred Outflow/(Inflow) of Resources**  
$ 156,585

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,311</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 25,311</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 57,264</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 43,384</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,316</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 156,585</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00286248%
Employer’s proportionate share at MD  0.00202731%

Employer’s proportionate share of system NPL/(A) at prior MD  $164,348

Employer’s proportionate share of system NPL/(A) at MD  $304,346

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $491,418
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $147,987

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $54,535
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(12,390)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $4,925

Employer’s Total Pension Expense/(Income)  $47,070

Deferred Outflow of Resources  $10,069  Deferred Inflow of Resources  $0
Changes of assumptions  $64,910  $0
Net difference between projected and actual earnings on investments  $60,126  $0

Changes in proportionate share  $0  $51,538
Differences between employer contributions and employer’s proportionate share of system contributions  $18,832  $0

Total (prior to post-MD contributions)  $153,937  $51,538
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $102,399

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$16,850</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,850</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>38,536</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>27,392</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,772</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$102,399</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00135913%
Employer’s proportionate share at MD 0.00118566%

Employer’s proportionate share of system NPL/(A) at prior MD $ 78,034
Employer’s proportionate share of system NPL/(A) at MD $ 177,995

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 287,403
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 86,549

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income) $ 31,894
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,551)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (263)

Employer’s Total Pension Expense/(Income) $ 29,080

Deferred Outflow of Resources $ 5,889 $ 0
Deferred Inflow of Resources $ 37,962 $ 0
Net difference between projected and actual earnings on investments $ 35,164 $ 0

Changes in proportionate share $ 0 $ 10,627
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,246 $ 3,965
Total (prior to post-MD contributions) $ 83,261 $ 14,592
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 68,669

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,406</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,406</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24,513</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18,839</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,504</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 68,669</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%

Employer’s proportionate share at prior MD  0.03038888%

Employer’s proportionate share at MD  0.02981855%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,744,766

Employer’s proportionate share of system NPL/(A) at MD  $ 4,476,457

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 7,227,985
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 2,176,660

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 802,124
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 377
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,693)

Employer’s Total Pension Expense/(Income)  $ 800,808

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 148,101  $ 0
Changes of assumptions  $ 954,721  $ 0
Net difference between projected and actual earnings on investments  $ 884,360  $ 0
Changes in proportionate share  $ 25,556  $ 30,703
Differences between employer contributions and employer’s proportionate share of system contributions  $ 18,689  $ 29,157
Total (prior to post-MD contributions)  $ 2,031,427  $ 59,860
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,971,567

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 356,314</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>356,314</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>679,802</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>509,178</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>69,959</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,971,567</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00435108%
Employer’s proportionate share at MD 0.00466158%
Employer’s proportionate share of system NPL/(A) at prior MD $ 249,816
Employer’s proportionate share of system NPL/(A) at MD $ 699,811
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,129,962
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 340,281

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 125,397
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,062)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,696)

Employer’s Total Pension Expense/(Income) $ 121,639

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 23,153 $ 0
Changes of assumptions $ 149,253 $ 0
Net difference between projected and actual earnings on investments $ 138,253 $ 0
Changes in proportionate share $ 16,716 $ 20,229
Differences between employer contributions and employer’s proportionate share of system contributions $ 11,281 $ 12,342
Total (prior to post-MD contributions) $ 338,656 $ 32,571
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 306,085

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 52,151</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 52,151</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 104,294</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 84,282</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,207</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 306,085</td>
</tr>
</tbody>
</table>

All amounts, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00022993%
Employer’s proportionate share at MD  0.00031744%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 13,201
Employer’s proportionate share of system NPL/(A) at MD  $ 47,655
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 76,947
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 23,172

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 8,539
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,145
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,120)

Employer’s Total Pension Expense/(Income)  $ 8,564

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 1,577  $ 0
Changes of assumptions  $ 10,164  $ 0
Net difference between projected and actual earnings on investments  $ 9,415  $ 0
Changes in proportionate share  $ 4,882  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 3,929
Total (prior to post-MD contributions)  $ 26,038  $ 3,929
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 22,109

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,832</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,832</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,423</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,042</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>978</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 22,109</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.00538263%
Employer’s proportionate share at MD  
0.00540893%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 309,042
Employer’s proportionate share of system NPL/(A) at MD  
$ 812,006
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,311,119
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 394,835

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 145,501
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 518
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,841)

Employer’s Total Pension Expense/(Income)  
$ 142,178

Deferred Outflow of Resources  
$ 26,865
Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 26,865
Changes of assumptions  
$ 173,181
Net difference between projected and actual earnings on investments  
$ 160,418
Changes in proportionate share  
$ 2,058
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0
Total (prior to post-MD contributions)  
$ 362,522
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 349,860

Contributions subsequent to the MD
TBD
N/A

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 61,549</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 61,549</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 120,898</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 92,712</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,152</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 349,860</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02869354%
Employer’s proportionate share at MD 0.03134115%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,647,429
Employer’s proportionate share of system NPL/(A) at MD $ 4,705,034
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,597,062
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,287,805

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 843,082
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 40,636
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,403)

Employer’s Total Pension Expense/(Income) $ 881,315

| Differences between expected and actual experience | $ 155,663 | $ 0 |
| Changes of assumptions | $ 1,003,471 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 929,517 | $ 0 |
| Changes in proportionate share | $ 167,997 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 15,107 | $ 17,007 |
| Total (prior to post-MD contributions) | $ 2,271,755 | $ 17,007 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,254,748 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 414,124</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>414,124</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>758,382</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>581,479</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>86,639</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,254,748</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00896029%
Employer’s proportionate share at MD  0.00647747%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 514,452
**Employer’s proportionate share of system NPL/(A) at MD**  $ 972,419
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,570,132
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 472,835

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 174,245
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (33,388)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (4,239)

**Employer’s Total Pension Expense/(Income)**  $ 136,618

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 32,172</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 207,394</td>
<td>$ 0</td>
</tr>
<tr>
<td>$ 192,109</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 141,492</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 13,641</td>
<td>$ 24,892</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 445,316</td>
<td>$ 166,384</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 278,932</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 40,061</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 40,061</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 111,040</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 80,509</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,261</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 278,932</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**

December 31, 2014

**Discount rate** 7.50%

**Employer’s proportionate share at prior MD** 0.00045989%

**Employer’s proportionate share at MD** 0.00080591%

**Employer’s proportionate share of system NPL/(A) at prior MD** $26,404

**Employer’s proportionate share of system NPL/(A) at MD** $120,986

- Sensitivity: NPL/(A) using discount rate 1.00% lower $195,352
- Sensitivity: NPL/(A) using discount rate 1.00% higher $58,829

### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $21,679
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $1,482
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,241)

**Employer’s Total Pension Expense/(Income)** $21,920

### Deferred Outflow/Inflow of Resources

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$25,803</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$23,902</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$18,628</td>
<td>$9,689</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$851</td>
<td>$5,027</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$73,187</td>
<td>$14,716</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$58,471</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$9,907</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,907</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>19,043</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>16,571</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,043</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$58,471</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00135802%
Employer’s proportionate share at MD 0.00080933%

Employer’s proportionate share of system NPL/(A) at prior MD $ 77,970
Employer’s proportionate share of system NPL/(A) at MD $ 121,499

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 196,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 59,079

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 21,771

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,022)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,060)

Employer’s Total Pension Expense/(Income) $ 12,689

Deferred Outflow of Resources $ 4,020 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience
Changes of assumptions $ 25,913 $ 0
Net difference between projected and actual earnings on investments $ 24,003 $ 0
Changes in proportionate share $ 0 $ 30,057
Differences between employer contributions and employer’s proportionate share of system contributions $ 355 $ 7,194
Total (prior to post-MD contributions) $ 54,291 $ 37,251
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 17,040

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 625</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>Thereafter</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,040</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00814524%

Employer’s proportionate share at MD  
0.00590476%

Employer’s proportionate share of system NPL/(A) at prior MD  
$467,656

Employer’s proportionate share of system NPL/(A) at MD  
$886,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,431,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $431,029

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $158,839
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $23,531
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $6,469

Employer’s Total Pension Expense/(Income)  
$128,839

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$29,327 | $0
Changes of assumptions  
$189,057 | $0
Net difference between projected and actual earnings on investments  
$175,124 | $0
Changes in proportionate share  
$15,362 | $120,614
Differences between employer contributions and employer’s proportionate share of system contributions  
$5,717 | $25,513
Total (prior to post-MD contributions)  
$414,587 | $146,127
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$268,460

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$40,819</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$40,819</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$105,886</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$74,702</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$6,234</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$268,460</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer's proportionate share at MD  0.00102596%

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

Employer’s proportionate share of system NPL/(A) at MD  $ 154,020
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 248,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 74,892

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 27,598
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 4,801
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (929)

Employer’s Total Pension Expense/(Income)  $ 31,470

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 5,096  $ 0
Changes of assumptions  $ 32,849  $ 0
Net difference between projected and actual earnings on investments  $ 30,428  $ 0
Changes in proportionate share  $ 55,232  $ 27,348
Differences between employer contributions and employer’s proportionate share of system contributions  $ 7,189  $ 11,130
Total (prior to post-MD contributions)  $ 130,794  $ 38,478
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 92,316

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,177</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,177</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,853</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>26,347</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,761</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 92,316</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03743192%
Employer’s proportionate share at MD 0.03495655%

Employer’s proportionate share of system NPL/(A) at prior MD $2,149,139
Employer’s proportionate share of system NPL/(A) at MD $5,247,790

- Sensitivity: NPL/(A) using discount rate 1.00% lower $8,473,431
- Sensitivity: NPL/(A) using discount rate 1.00% higher $2,551,718

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $940,337
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(25,721)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(12,152)

Employer’s Total Pension Expense/(Income) $902,464

Deferred Outflow of Resources $173,620 $0
Deferred Inflow of Resources $1,119,227 $0
Net difference between projected and actual earnings on investments $1,036,743 $0
Changes in proportionate share $17,916 $133,259
Differences between employer contributions and employer’s proportionate share of system contributions $20,517 $56,615
Total (prior to post-MD contributions) $2,368,023 $189,874
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,178,149

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$381,380</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>381,380</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>764,078</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>574,810</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>76,502</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,178,149</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00098034%
Employer’s proportionate share at MD 0.00152060%

Employer’s proportionate share of system NPL/(A) at prior MD $ 56,286
Employer’s proportionate share of system NPL/(A) at MD $ 228,277
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 368,592
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 110,999

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 40,904
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,907
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,609)

Employer’s Total Pension Expense/(Income) $ 44,202

Deferred Outflow of Resources $ 7,552 $ 0
Deferred Inflow of Resources $ 48,686 $ 0
Net difference between projected and actual earnings on investments $ 45,098 $ 0
Changes in proportionate share $ 29,084 $ 2,915
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 11,085
Total (prior to post-MD contributions) $ 130,420 $ 14,000
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 116,420

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 21,535</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,535</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>38,190</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>30,217</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,943</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 116,420</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01780536%

Employer’s proportionate share at MD  
0.01748515%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,022,288

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,624,927
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,238,382
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,276,361

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 470,353
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (424)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (39,382)

Employer’s Total Pension Expense/(Income)  $ 430,547

Deferred Outflow of Resources  
Differences between expected and actual experience  $ 86,844

Changes of assumptions  $ 559,834

Net difference between projected and actual earnings on investments  $ 518,575

Changes in proportionate share  $ 12,189

Differences between employer contributions and employer’s proportionate share of system contributions  $ 0

Total (prior to post-MD contributions)  $ 1,177,442

Contributions subsequent to the MD  TBD

Net Deferred Outflow/(Inflow) of Resources  
TBD

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 169,903</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>169,903</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>365,234</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>282,439</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>37,941</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,025,419</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02885827%
Employer’s proportionate share at MD 0.02977186%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,656,886
Employer’s proportionate share of system NPL/(A) at MD $ 4,469,447

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,216,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,173,252

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 800,868
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 26,468
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (29,956)

Employer’s Total Pension Expense/(Income) $ 797,380

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 147,869 | $ 0 |
| Changes of assumptions | $ 953,226 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 882,975 | $ 0 |
| Changes in proportionate share | $ 100,284 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 103,818 |
| Total (prior to post-MD contributions) | $ 2,084,354 | $ 103,818 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,980,536 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 353,582</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>353,582</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>680,614</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>519,125</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>73,632</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,980,536</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer’s proportionate share of system NPL/(A) at MD  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 0

Employer’s Total Pension Expense/(Income)  $ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.30886463%

Employer’s proportionate share at MD  
0.28938643%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 17,733,343

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 43,443,622

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 70,146,965

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 21,124,300

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 7,784,540

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (131,737)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (243,456)

**Employer’s Total Pension Expense/(Income)**  
$ 7,409,347

| Differences between expected and actual experience | $ 1,437,305 | $ 0 |
| Changes of assumptions | $ 9,265,481 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 8,582,637 | $ 0 |
| Changes in proportionate share | $ 381,216 | $ 1,048,596 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 809,496 |
| Total (prior to post-MD contributions) | $ 19,666,639 | $ 1,858,092 |

**Contributions subsequent to the MD**  
TBD  
N/A

**Net Deferred Outflow/(Inflow) of Resources**  
$ 17,808,547

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,095,574</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,095,574</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,275,211</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,721,066</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>621,121</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,808,547</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05893592%

Employer’s proportionate share at MD  
0.06186909%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,383,783

Employer’s proportionate share of system NPL/(A) at MD  
$9,287,987

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $14,997,002
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,516,249

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,664,288

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $39,570
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(68,936)

Employer’s Total Pension Expense/(Income)  
$1,634,922

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $307,287 | $0
Changes of assumptions | $1,980,904 | $0
Net difference between projected and actual earnings on investments | $1,834,917 | $0
Changes in proportionate share | $167,587 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $47,767 | $247,908
Total (prior to post-MD contributions) | $4,338,462 | $247,908
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $4,090,554

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$712,663</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$712,663</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,401,301</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,100,263</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$163,663</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,090,554</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01204939%

Employer’s proportionate share at MD  
0.01200647%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 691,811

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,802,450

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,910,356

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 876,435

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 322,976

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 8,461
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (26,034)

Employer’s Total Pension Expense/(Income)  
$ 305,403

Deferred Outflow

Deferred Inflow

| Differences between expected and actual experience | $ 59,633 | $ 0 |
| Changes of assumptions | $ 384,419 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 356,088 | $ 0 |
| Changes in proportionate share | $ 30,592 | $ 2,311 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 90,829 |
| Total (prior to post-MD contributions) | $ 830,732 | $ 93,140 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 737,592

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 126,427</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>126,427</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>259,737</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>198,309</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>26,692</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 737,592</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00860796%

Employer’s proportionate share at MD  
0.00872423%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 494,223

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,309,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,114,744

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 636,841

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 234,683

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,255
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,598)

Employer’s Total Pension Expense/(Income)  
$ 231,340

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 43,331  
$ 0

Changes of assumptions  
$ 279,330  
$ 0

Net difference between projected and actual earnings on investments  
$ 258,744  
$ 0

Changes in proportionate share  
$ 12,378  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 22,758

Total (prior to post-MD contributions)  
$ 593,783  
$ 22,758

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 571,025

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 101,291</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>101,291</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>197,194</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>150,203</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,044</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 571,025</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.01111760%  
Employer’s proportionate share at MD 0.01109847%

Employer’s proportionate share of system NPL/(A) at prior MD $638,313  
Employer’s proportionate share of system NPL/(A) at MD $1,666,138  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,690,257  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $810,153

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $298,551
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) ($1,576)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) ($24,031)

Employer’s Total Pension Expense/(Income) $272,944

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $55,123 | $0 |
| Changes of assumptions | $355,347 | $0 |
| Net difference between projected and actual earnings on investments | $329,159 | $0 |
| Changes in proportionate share | $0 | $5,575 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $76,728 |
| Total (prior to post-MD contributions) | $739,629 | $82,303 |
| Contributions subsequent to the MD TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $657,326 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$107,503</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$107,503</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$232,589</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$183,846</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$25,885</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$657,326</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00134591%

Employer’s proportionate share at MD  
0.00138583%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 77,275

Employer’s proportionate share of system NPL/(A) at MD  
$ 208,045

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 335,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 101,161

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 37,279

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (332)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,138

Employer’s Total Pension Expense/(Income)  
$ 38,085

Deferred Outflow of Resources  
$ 6,883

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 44,371

Net difference between projected and actual earnings on investments  
$ 41,101

Changes in proportionate share  
$ 2,148

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,428

Total (prior to post-MD contributions)  
$ 98,931

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 93,757

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,427</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,427</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>31,932</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,642</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,330</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 93,757</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00064549%

Employer’s proportionate share at MD  
0.00194698%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 37,061

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 292,287

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 471,946
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 142,123

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 52,374
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 11,810
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (735)

**Employer’s Total Pension Expense/(Income)**  
$ 63,449

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 9,670  |  $ 0
Changes of assumptions  
$ 62,338  |  $ 0
Net difference between projected and actual earnings on investments  
$ 57,744  |  $ 0
Changes in proportionate share  
$ 70,065  |  $ 15,243
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 7,277  |  $ 11,843
Total (prior to post-MD contributions)  
$ 207,094  |  $ 27,086
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 180,008

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$34,426</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$34,426</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$55,838</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$46,500</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$8,818</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$180,008</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01061507%

Employer’s proportionate share at MD  
0.00965686%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 609,460

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,449,719

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,340,813

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 704,920

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 259,771

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,250)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (10,689)

Employer’s Total Pension Expense/(Income)  
$ 244,832

Deferred Outflow of Resources  
$ 47,963

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 47,963

Changes of assumptions  
$ 309,190

Net difference between projected and actual earnings on investments  
$ 286,404

Changes in proportionate share  
$ 26,337

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,659

Total (prior to post-MD contributions)  
$ 674,553

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 584,623

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 100,881</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 100,881</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 207,314</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 155,518</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,029</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 584,623</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00316786%
Employer’s proportionate share at MD  0.00279372%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 181,881
Employer’s proportionate share of system NPL/(A) at MD  $ 419,402
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 677,195
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 203,933

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 75,151
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (2,736)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,270)

Employer’s Total Pension Expense/(Income)  $ 71,145

Deferred Outflow of Resources  $ 13,876
Deferred Inflow of Resources  $ 0
Differences between expected and actual experience
Changes of assumptions  $ 89,448
Net difference between projected and actual earnings on investments  $ 82,856
Changes in proportionate share  $ 6,623
Differences between employer contributions and employer’s proportionate share of system contributions  $ 3,338
Total (prior to post-MD contributions)  $ 196,141
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 168,479

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 29,501</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>29,501</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>59,882</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>44,105</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>5,491</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 168,479</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00460559%
Employer’s proportionate share at MD 0.00438784%
Employer’s proportionate share of system NPL/(A) at prior MD $264,428
Employer’s proportionate share of system NPL/(A) at MD $658,717

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,063,608
- Sensitivity: NPL/(A) using discount rate 1.00% higher $320,299

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $118,034
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(548)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,629)

Employer’s Total Pension Expense/(Income) $115,857

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $21,793 $0
Changes of assumptions $140,488 $0
Net difference between projected and actual earnings on investments $130,135 $0
Changes in proportionate share $7,405 $11,723
Differences between employer contributions and employer’s proportionate share of system contributions $4,819 $9,064
Total (prior to post-MD contributions) $304,640 $20,787
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $283,853

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$50,449</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>50,449</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>98,570</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>74,280</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,106</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$283,853</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.15443816%
Employer’s proportionate share at MD 0.13985297%

Employer’s proportionate share of system NPL/(A) at prior MD $ 8,867,007
Employer’s proportionate share of system NPL/(A) at MD $ 20,995,178

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 33,900,212
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 10,208,827

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,762,066
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (191,247)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,006)

Employer’s Total Pension Expense/(Income) $ 3,563,813

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 694,612 | $ 0
Changes of assumptions $ 4,477,767 | $ 0
Net difference between projected and actual earnings on investments $ 4,147,766 | $ 0
Changes in proportionate share $ 0 | $ 814,581
Differences between employer contributions and employer’s proportionate share of system contributions $ 106,507 | $ 110,925
Total (prior to post-MD contributions) $ 9,426,652 | $ 925,506
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 8,501,146

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,479,079</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,479,079</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,007,455</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,245,751</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>289,783</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,501,146</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00000000%

Employer's proportionate share at MD  

0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 0

Employer’s proportionate share of system NPL/(A) at MD  

$ 0

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 0

Employer’s Total Pension Expense/(Income)  

$ 0

Deferred Outflow of Resources  

$ 0

Deferred Inflow of Resources  

$ 0

Differences between expected and actual experience  

$ 0

 Changes of assumptions  

$ 0

Net difference between projected and actual earnings on investments  

$ 0

Changes in proportionate share  

$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  

$ 0

Total (prior to post-MD contributions)  

$ 0

Contributions subsequent to the MD  

TBD

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01656831%

Employer’s proportionate share at MD  
0.01652462%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 951,263

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,480,729

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,005,550

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,206,245

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 444,515

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 5,767
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,078

Employer’s Total Pension Expense/(Income)  
$ 458,360

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 82,073 | $ 0 |
| Changes of assumptions | $ 529,080 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 490,088 | $ 0 |
| Changes in proportionate share | $ 21,469 | $ 2,352 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 42,896 | $ 13,239 |
| Total (prior to post-MD contributions) | $ 1,165,606 | $ 15,591 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,150,015 | |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 212,034</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 212,034</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 390,703</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 293,450</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 41,795</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,150,015</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02730409%
Employer’s proportionate share at MD  0.02535152%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,567,654
Employer’s proportionate share of system NPL/(A) at MD  $ 3,805,852
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,145,182
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,850,581

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 681,960
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (10,724)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (20,245)

Employer’s Total Pension Expense/(Income)  $ 650,991

 Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 125,914  $ 0
Changes of assumptions  $ 811,697  $ 0
Net difference between projected and actual earnings on investments  $ 751,877  $ 0
Changes in proportionate share  $ 46,654  $ 105,116
Differences between employer contributions and employer’s proportionate share of system contributions  $ 3,276  $ 77,239
Total (prior to post-MD contributions)  $ 1,739,418  $ 182,355
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,557,063

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 273,085</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>273,085</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>549,793</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>408,625</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>52,473</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,557,063</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04873726%
Employer’s proportionate share at MD 0.04674612%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,798,231
Employer’s proportionate share of system NPL/(A) at MD $ 7,017,678

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,331,210
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,412,320

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,257,478
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (33,745)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (29,720)

Employer’s Total Pension Expense/(Income) $ 1,194,013

Deferred Outflow of Resources  $ 232,175  $ 0
Deferred Inflow of Resources

Differences between expected and actual experience $ 232,175 $ 0
Changes of assumptions $ 1,496,702 $ 0
Net difference between projected and actual earnings on investments $ 1,386,399 $ 0
Changes in proportionate share $ 0 $ 137,172
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 98,912
Total (prior to post-MD contributions) $ 3,115,276 $ 236,084
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,879,192

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 497,186</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>497,186</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,010,208</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>769,812</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>104,800</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,879,192</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00263813%

Employer’s proportionate share at MD
0.00046733%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 151,467

**Employer’s proportionate share of system NPL/(A) at MD**
$ 70,157

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 113,280
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 34,114

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 12,571

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (26,740)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (1,668)

**Employer’s Total Pension Expense/(Income)**
$ (15,837)

Differences between expected and actual experience
$ 2,321

Changes of assumptions
$ 14,963

Net difference between projected and actual earnings on investments
$ 13,860

Changes in proportionate share
$ 1,489

Differences between employer contributions and employer’s proportionate share of system contributions
$ 9,639

Total (prior to post-MD contributions)
$ 42,272

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ (87,427)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (22,803)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(22,803)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(17,462)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(18,007)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,352)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (87,427)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00854478%
Employer’s proportionate share at MD 0.00837112%

Employer’s proportionate share of system NPL/(A) at prior MD $ 490,595
**Employer’s proportionate share of system NPL/(A) at MD** $ 1,256,699
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,029,151
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 611,065

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 225,184
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,154)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,329)

**Employer’s Total Pension Expense/(Income)** $ 216,701

| Differences between expected and actual experience | $ 41,577 | $ 0 |
| Changes of assumptions | $ 268,024 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 248,271 | $ 0 |
| Changes in proportionate share | $ 0 | $ 16,081 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,820 | $ 15,109 |
| Total (prior to post-MD contributions) | $ 559,692 | $ 31,190 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 528,502 | |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 91,916</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>91,916</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>183,975</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>141,016</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,678</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 528,502</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
$371,107 | $0
$2,392,316 | $0
$2,216,008 | $0
$99,051 | $364,425
$54,250 | $74,840
$5,132,732 | $439,265
TBD | N/A
$4,693,467 | 

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$834,279</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>834,279</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,648,109</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,219,559</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>157,241</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,693,467</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03043509%
Employer’s proportionate share at MD  0.03026638%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,747,419

**Employer’s proportionate share of system NPL/(A) at MD**  $ 4,543,686
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 7,336,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 2,209,351

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 814,170

**Employer’s Total Pension Expense/(Income)**  $ 846,081

| Differences between expected and actual experience | Deferral Outflow of Resources | $ 150,325 | $ 0 |
| Changes of assumptions | Deferral Inflow of Resources | $ 969,059 | $ 0 |
| Net difference between projected and actual earnings on investments | | $ 897,642 | $ 0 |
| Changes in proportionate share | | $ 54,620 | $ 9,082 |
| Differences between employer contributions and employer’s proportionate share of system contributions | | $ 102,067 | $ 26,820 |
| Total (prior to post-MD contributions) | | $ 2,173,713 | $ 35,902 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | $ 2,137,811 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 394,912</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>394,912</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>723,725</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>545,696</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>78,566</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,137,811</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00722012%
Employer’s proportionate share at MD 0.00805747%

Employer’s proportionate share of system NPL/(A) at prior MD $ 414,540
Employer’s proportionate share of system NPL/(A) at MD $ 1,209,613
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,953,122
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 588,170

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 216,747
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (553)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (11,071)

Employer’s Total Pension Expense/(Income) $ 205,123

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 40,019 $ 0
Changes of assumptions $ 257,981 $ 0
Net difference between projected and actual earnings on investments $ 238,969 $ 0
Changes in proportionate share $ 45,078 $ 37,520
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 32,393
Total (prior to post-MD contributions) $ 582,047 $ 69,913
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 512,134

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 85,014</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>85,014</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>175,768</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>143,763</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,577</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 512,134</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.08575513%

Employer’s proportionate share at MD  
0.07758981%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,923,598

Employer’s proportionate share of system NPL/(A) at MD  
$ 11,648,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 18,807,688
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,663,812

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,087,178
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (66,889)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (96,457)

Employer’s Total Pension Expense/(Income)  
$ 1,923,832

Deferred Outflow of Resources  |  Deferred Inflow of Resources
---|---
Differences between expected and actual experience  | $ 385,368  | $ 0
Changes of assumptions  | $ 2,484,245  | $ 0
Net difference between projected and actual earnings on investments  | $ 2,301,162  | $ 0
Changes in proportionate share  | $ 120,147  | $ 439,574
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 0  | $ 328,358
Total (prior to post-MD contributions)  | $ 5,290,922  | $ 767,932
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 4,522,990

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 767,230</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 767,230</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,622,101</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,214,278</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 152,151</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,522,990</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00054495%

Employer’s proportionate share at MD  
0.00048050%

Employer’s proportionate share of system NPL/(A) at prior MD  
$31,288  
Employer’s proportionate share of system NPL/(A) at MD  
$72,134

| Sensitivity: NPL/(A) using discount rate 1.00% lower | $116,473  
| Sensitivity: NPL/(A) using discount rate 1.00% higher | $35,075

Employer Pension Expense for Measurement Period  

| Employer’s proportionate share of collective system Pension Expense/(Income) | $12,926

| Net amortization of employer-specific deferred amounts from:
| Changes in proportionate share (per paragraph 54 of GASB 68) | $ (645)
| Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (654)

Employer’s Total Pension Expense/(Income)  

Deferred Outflow of Resources  
$11,627

Deferred Inflow of Resources

| Differences between expected and actual experience | $2,387  
| Changes of assumptions | $15,384
| Net difference between projected and actual earnings on investments | $14,251
| Changes in proportionate share | $551  
| Differences between employer contributions and employer’s proportionate share of system contributions | $291
| Total (prior to post-MD contributions) | $32,864  
| Contributions subsequent to the MD | TBD
| Net Deferred Outflow/(Inflow) of Resources | $26,298

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$4,464</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,464</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$9,673</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$6,943</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$754</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$26,298</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  | June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00614149%
Employer’s proportionate share at MD | 0.00610478%

Employer’s proportionate share of system NPL/(A) at prior MD | $352,611
Employer’s proportionate share of system NPL/(A) at MD | $916,469
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $1,479,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $445,630

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $164,220
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $34
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(9,127)

Employer’s Total Pension Expense/(Income) | $155,127

| Differences between expected and actual experience | $30,321 | $0
| Changes of assumptions | $195,461 | $0
| Net difference between projected and actual earnings on investments | $181,056 | $0
| Changes in proportionate share | $1,682 | $1,976
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $30,401
| Total (prior to post-MD contributions) | $408,520 | $32,377
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $376,143 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$64,125</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$64,125</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$131,980</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$101,840</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$14,072</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$376,143</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00080189%
Employer’s proportionate share at MD 0.00097611%

Employer’s proportionate share of system NPL/(A) at prior MD $ 46,040

Employer’s proportionate share of system NPL/(A) at MD $ 146,537
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 236,608
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 71,253

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 26,258
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,842
    - Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ (2,392)

Employer’s Total Pension Expense/(Income) $ 26,708

Deferred Outflow of Resources $ 4,848
Deferred Inflow of Resources $ 0
Differences between expected and actual experience $ 4,848
Changes of assumptions $ 31,253
Net difference between projected and actual earnings on investments $ 28,950
Changes in proportionate share $ 11,626
Differences between employer contributions and employer’s proportionate
share of system contributions $ 0
Total (prior to post-MD contributions) $ 76,677
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 68,334

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,157</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,157</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 23,047</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18,174</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,798</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 68,334</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide
GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%

Employer’s proportionate share at prior MD  0.00132294%
Employer’s proportionate share at MD  0.00144324%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 75,956
Employer’s proportionate share of system NPL/(A) at MD  $ 216,664

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 349,840
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 105,352

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 38,823
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 2,157
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,524)

Employer’s Total Pension Expense/(Income)  $ 38,456

Deferred Outflow of Resources  $ 7,168  $ 0
Deferred Inflow of Resources  $ 46,209  $ 0
Deferred Inflow of Resources  $ 42,804  $ 0

Changes in proportionate share  $ 8,688  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 8,404

Total (prior to post-MD contributions)  $ 104,869  $ 8,404
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 96,465

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,943</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,943</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>33,027</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25,761</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,792</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 96,465</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.12238480%
Employer’s proportionate share at MD 0.10811181%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,026,676
**Employer’s proportionate share of system NPL/(A) at MD $ 16,230,093**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 26,206,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,891,822

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,908,224
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (147,880)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (66,211)

**Employer’s Total Pension Expense/(Income) $ 2,694,133**

<table>
<thead>
<tr>
<th>Item</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 536,962</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 3,461,489</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 3,206,385</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 104,763</td>
<td>$ 768,377</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 44,732</td>
<td>$ 255,499</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 7,354,331</td>
<td>$ 1,023,876</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 6,330,455</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,082,552</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,082,552</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,267,204</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,687,720</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>210,427</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,330,455</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03322664%

Employer’s proportionate share at MD  
0.03732051%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,907,695

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,602,675

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,046,452

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,724,280

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,003,927

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 60,890
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (23,218)

Employer’s Total Pension Expense/(Income)  
$ 1,001,599

Deferred Outflow of Resources  
$ 185,361

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 185,361

Changes of assumptions  
$ 1,194,916

Net difference between projected and actual earnings on investments  
$ 1,106,854

Changes in proportionate share  
$ 253,151

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 2,740,282

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 2,652,115

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 485,277</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>485,277</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>893,460</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>685,797</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>102,304</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,652,115</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
• Changes in proportionate share (per paragraph 54 of GASB 68)  
• Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (2,239)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (2,239)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,305</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (384)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (978)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -4,535</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 174

Employer’s Total Pension Expense/(Income)  
$ 174

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 593</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 593</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 593</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 174</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>174</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>174</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>71</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 593</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00219088%
Employer’s proportionate share at MD  0.00178077%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 125,789
Employer’s proportionate share of system NPL/(A) at MD  $ 267,335
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 431,657
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 129,991

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 47,903
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (3,449)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 280

Employer’s Total Pension Expense/(Income)  $ 44,734

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  |  $ 8,845  |  $ 0
Changes of assumptions  |  $ 57,016  |  $ 0
Net difference between projected and actual earnings on investments  |  $ 52,814  |  $ 0
Changes in proportionate share  |  $ 5,729  |  $ 22,078
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 3,440  |  $ 2,547
Total (prior to post-MD contributions)  |  $ 127,844  |  $ 24,625
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ 103,219

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,189</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,189</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,428</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>26,521</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,893</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 103,219</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00074466%
Employer’s proportionate share at MD 0.00071192%

Employer’s proportionate share of system NPL/(A) at prior MD $42,754

Employer’s proportionate share of system NPL/(A) at MD $106,876
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $172,569
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $51,968

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $19,151
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $79
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(401)

Employer’s Total Pension Expense/(Income) $18,829

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $3,536 $0
Changes of assumptions $22,794 $0
Net difference between projected and actual earnings on investments $21,114 $0
Changes in proportionate share $1,661 $1,763
Differences between employer contributions and employer’s proportionate share of system contributions $30 $1,460
Total (prior to post-MD contributions) $49,135 $3,223
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $45,912

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$8,216</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,216</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$15,995</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$11,907</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,577</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$45,912</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00532184%
Employer’s proportionate share at MD 0.00508956%

Employer’s proportionate share of system NPL/(A) at prior MD $ 305,551
**Employer’s proportionate share of system NPL/(A) at MD** $ 764,061
- **Sensitivity: NPL/(A) using discount rate 1.00% lower** $ 1,233,704
- **Sensitivity: NPL/(A) using discount rate 1.00% higher** $ 371,522

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 136,910
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,943)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (9,519)

**Employer’s Total Pension Expense/(Income)** $ 123,448

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 25,278 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | Deferred Outflow of Resources | $ 162,956 | Deferred Inflow of Resources | $ 0 |
| Net difference between projected and actual earnings on investments | Deferred Outflow of Resources | $ 150,946 | Deferred Inflow of Resources | $ 0 |
| Changes in proportionate share | Deferred Outflow of Resources | $ 0 | Deferred Inflow of Resources | $ 16,026 |
| Differences between employer contributions and employer’s proportionate share of system contributions | Deferred Outflow of Resources | $ 3,435 | Deferred Inflow of Resources | $ 31,361 |
| Total (prior to post-MD contributions) | Deferred Outflow of Resources | $ 342,615 | Deferred Inflow of Resources | $ 47,387 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | Deferred Outflow of Resources | $ 295,228 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 47,580</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 47,580</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 105,092</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 83,328</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,649</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 295,228</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00093655%
Employer’s proportionate share at MD  0.00093015%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 53,772

Employer’s proportionate share of system NPL/(A) at MD  $ 139,637

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 225,467
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 67,898

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 25,021
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 3,262
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,154)

Employer’s Total Pension Expense/(Income)  $ 25,129

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 4,620  $ 0
Changes of assumptions  $ 29,781  $ 0
Net difference between projected and actual earnings on investments  $ 27,586  $ 0
Changes in proportionate share  $ 11,365  $ 344
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 11,635
Total (prior to post-MD contributions)  $ 73,352  $ 11,979
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 61,373

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,264</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,264</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,488</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,477</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,881</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 61,373</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2504: Oak Lodge Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01502220%
Employer’s proportionate share at MD 0.01335595%

Employer’s proportionate share of system NPL/(A) at prior MD $ 862,494
Employer’s proportionate share of system NPL/(A) at MD $ 2,005,038
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,237,468
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 974,942

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 359,277
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,272)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,274)

Employer’s Total Pension Expense/(Income) $ 336,731

Deferred Outflow of Resources
Differences between expected and actual experience $ 66,335
Changes of assumptions $ 427,626
Net difference between projected and actual earnings on investments $ 396,111

Deferred Inflow of Resources
Changes in proportionate share $ 91,101
Differences between employer contributions and employer’s proportionate share of system contributions $ 29,854
Total (prior to post-MD contributions) $ 919,926
Contributions subsequent to the MD TBD

Net Deferred Outflow/(Inflow) of Resources $ 802,140

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 137,639</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>137,639</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>284,308</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>214,497</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,058</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 802,140</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01084981%
Employer’s proportionate share at MD 0.01051450%
Employer’s proportionate share of system NPL/(A) at prior MD $ 622,938

**Employer’s proportionate share of system NPL/(A) at MD $ 1,578,471**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,548,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 767,525

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 282,842
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(9,879)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,827

**Employer’s Total Pension Expense/(Income) $ 284,790**

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $ 52,223 | $ 0 |
| Changes of assumptions | $ 336,650 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 311,840 | $ 0 |
| Changes in proportionate share | $ 0 | $ 37,365 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 42,249 | $ 0 |
| Total (prior to post-MD contributions) | $ 742,962 | $ 37,365 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 705,597 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 128,054</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>128,054</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>241,291</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>182,246</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25,951</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 705,597</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$226,769</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$226,769</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$386,276</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$290,968</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$44,621</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,175,404</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00019759%
Employer’s proportionate share at MD 0.00081610%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,345

Employer’s proportionate share of system NPL/(A) at MD $ 122,516
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 197,822
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 59,573

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 21,953
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,822
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,110

Employer’s Total Pension Expense/(Income) $ 29,885

Deferred Outflow of Resources $ 4,053
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 4,053 $ 0
Changes of assumptions $ 26,130 $ 0

Net difference between projected and actual earnings on investments $ 24,204 $ 0

Changes in proportionate share $ 33,297 $ 6,536
Differences between employer contributions and employer’s proportionate share of system contributions $ 7,512 $ 0

Total (prior to post-MD contributions) $ 95,196 $ 6,536
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 88,660

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,720</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,720</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>26,423</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>22,248</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,550</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 88,660</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00646905%
Employer’s proportionate share at MD 0.00569304%

Employer’s proportionate share of system NPL/(A) at prior MD $ 371,418
Employer’s proportionate share of system NPL/(A) at MD $ 854,657
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,379,987
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 415,574

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 153,144
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (10,987)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (6,894)

Employer’s Total Pension Expense/(Income) $ 135,263

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 28,276 $ 0
Changes of assumptions $ 182,278 $ 0
Net difference between projected and actual earnings on investments $ 168,844 $ 0
Changes in proportionate share $ 0 $ 46,100
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,158 $ 23,528
Total (prior to post-MD contributions) $ 383,556 $ 69,628
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 313,928

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 50,399</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>50,399</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>114,248</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>87,769</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,114</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 313,928</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]
Actuarial Valuation Date (liability rolled forward to MD)
Discount rate
Employer’s proportionate share at prior MD
Employer’s proportionate share at MD
Employer’s proportionate share of system NPL/(A) at prior MD
Employer’s proportionate share of system NPL/(A) at MD
Sensitivity: NPL/(A) using discount rate 1.00% lower
Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period
Employer’s proportionate share of collective system Pension Expense/(Income)
Net amortization of employer-specific deferred amounts from:
  Changes in proportionate share (per paragraph 54 of GASB 68)
  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $3,414,080 | $0
Changes of assumptions | $22,008,614 | $0
Net difference between projected and actual earnings on investments | $20,386,632 | $0
Changes in proportionate share | $3,216,269 | $111,129
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $2,393,294
Total (prior to post-MD contributions) | $49,025,595 | $2,504,423
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $46,521,172

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$8,266,478</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,266,478</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$15,857,152</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$12,309,612</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,821,451</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$46,521,172</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01702297%
Employer’s proportionate share at MD 0.01473787%
Employer’s proportionate share of system NPL/(A) at prior MD $977,367
Employer’s proportionate share of system NPL/(A) at MD $2,212,496
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $3,572,444
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $1,075,818

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $396,451
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(29,474)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(16,114)

Employer’s Total Pension Expense/(Income) $350,863

Deferred Outflow of Resources        Deferred Inflow of Resources
Differences between expected and actual experience $73,199                          $0
Changes of assumptions                  $471,872                          $0
Net difference between projected and actual earnings on investments $437,096                          $0
Changes in proportionate share          $0                          $125,963
Differences between employer contributions and employer’s proportionate share of system contributions $13,656                          $60,827
Total (prior to post-MD contributions) $995,823                          $186,790
Contributions subsequent to the MD TBD                          N/A
Net Deferred Outflow/(Inflow) of Resources $809,033

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$131,171</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>131,171</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>294,703</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>224,053</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,935</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$809,033</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.10882026%

Employer’s proportionate share at MD  
0.09937868%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,247,873

Employer’s proportionate share of system NPL/(A) at MD  
$ 14,919,047

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 24,089,287

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 7,254,331

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,673,302

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (169,736)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (171,082)

Employer’s Total Pension Expense/(Income)  
$ 2,332,484

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 493,587 | $ 0 |
| Changes of assumptions | $ 3,181,874 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,947,378 | $ 0 |
| Changes in proportionate share | $ 0 | $ 683,486 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 205,051 | $ 682,581 |
| Total (prior to post-MD contributions) | $ 6,827,890 | $ 1,366,067 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 5,461,823

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 851,084</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>851,084</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,968,365</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,572,604</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>218,686</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,461,823</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03017175%

Employer’s proportionate share at MD  
0.02813710%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,732,299

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,224,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,820,403

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,053,920

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 756,892

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (20,101)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,560)

Employer’s Total Pension Expense/(Income)  
$ 727,231

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 139,749  
$ 0
Changes of assumptions  
$ 900,885  
$ 0
Net difference between projected and actual earnings on investments  
$ 834,492  
$ 0
Changes in proportionate share  
$ 18,267  
$ 109,535
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 33,257  
$ 59,715
Total (prior to post-MD contributions)  
$ 1,926,650  
$ 169,250
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,757,400

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 307,802</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>307,802</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>615,198</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>464,138</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>62,458</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,757,400</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2519: Portland Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.15526214%

Employer’s proportionate share at MD  
0.15888919%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,914,316

Employer’s proportionate share of system NPL/(A) at MD  
$ 23,852,957

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 38,514,572
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 11,598,412

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 4,274,144
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 22,077
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (140,543)

Employer’s Total Pension Expense/(Income)  
$ 4,155,678

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 789,160 | $ 0
Changes of assumptions | $ 5,087,262 | $ 0
Net difference between projected and actual earnings on investments | $ 4,712,343 | $ 0
Changes in proportionate share | $ 195,260 | $ 79,330
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 466,298
Total (prior to post-MD contributions) | $ 10,784,025 | $ 545,628
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 10,238,397

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,787,178</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,787,178</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,538,910</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,733,757</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>391,376</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,238,397</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.06663749%  
Employer’s proportionate share at MD 0.05950548%  

Employer’s proportionate share of system NPL/(A) at prior MD $3,825,966  
Employer’s proportionate share of system NPL/(A) at MD $8,933,154  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $14,424,065  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,343,713  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,600,707  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(91,131)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,927  

Employer’s Total Pension Expense/(Income) $1,511,503  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience $295,548 | $0  
Changes of assumptions $1,905,227 | $0  
Net difference between projected and actual earnings on investments $1,764,816 | $0  
Changes in proportionate share | $0 | $390,207  
Differences between employer contributions and employer’s proportionate share of system contributions $211,971 | $146,326  
Total (prior to post-MD contributions) $4,177,562 | $536,533  
Contributions subsequent to the MD TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources $3,641,029  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$624,477</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$624,477</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,282,507</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$977,955</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$131,613</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,641,029</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.11157868%
Employer’s proportionate share at MD  0.12262181%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 6,406,247
**Employer’s proportionate share of system NPL/(A) at MD**  $ 18,408,381
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 29,723,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 8,951,007

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 3,298,546
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 78,821
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (52,032)

**Employer’s Total Pension Expense/(Income)**  $ 3,325,335

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 609,030  $ 0
Changes of assumptions  $ 3,926,065  $ 0
Net difference between projected and actual earnings on investments  $ 3,636,724  $ 0
Changes in proportionate share  $ 594,500  $ 202,079
Differences between employer contributions and employer’s proportionate share of system contributions  $ 159,177  $ 271,718
Total (prior to post-MD contributions)  $ 8,925,496  $ 473,797
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 8,451,699

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,497,458</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,497,458</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,853,805</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,254,461</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>348,516</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 8,451,699</strong></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2524: Oak Lodge Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02310549%
Employer’s proportionate share at MD 0.02108906%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,326,593
Employer’s proportionate share of system NPL/(A) at MD $ 3,165,958
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,111,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,539,435

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 567,299
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (29,182)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (20,341)

Employer’s Total Pension Expense/(Income) $ 517,776

Deferred Outflow of Resources         Deferred Inflow of Resources
Differences between expected and actual experience $ 104,744 $ 0
Changes of assumptions $ 675,223 $ 0
Net difference between projected and actual earnings on investments $ 625,460 $ 0
Changes in proportionate share $ 0 $ 121,940
Differences between employer contributions and employer’s proportionate share of system contributions $ 20,507 $ 77,404
Total (prior to post-MD contributions) $ 1,425,934 $ 199,344
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,226,590

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 203,409</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>203,409</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>437,996</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>337,022</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>44,753</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,226,590</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate  

Employer’s proportionate share at prior MD  

Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income)  

Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

Employer’s Total Pension Expense/(Income)  

Deferred Outflow of Resources  

Deferred Inflow of Resources  

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

Employer subsequent fiscal years  

Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02798554%

Employer’s proportionate share at MD  
0.02396475%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,606,779

Employer’s proportionate share of system NPL/(A) at MD  
$3,597,665

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,809,030

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,749,351

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $644,655

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $50,400
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $2,291

Employer’s Total Pension Expense/(Income)  
$596,546

Deferred Outflow of Resources  
$119,026

Deferred Inflow of Resources  
$0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$1,398,745

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$239,313</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>239,313</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>501,815</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>372,357</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>45,946</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,398,745</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
 Employer’s proportionate share at prior MD | 0.04896749%
 Employer’s proportionate share at MD | 0.04718874%

Employer’s proportionate share of system NPL/(A) at prior MD | $2,811,449
Employer’s proportionate share of system NPL/(A) at MD | $7,084,126
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $11,438,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $3,444,630

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $1,269,384
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $(8,431)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(14,703)

Employer’s Total Pension Expense/(Income) | $1,246,250

Deferred Outflow of Resources | Deferred Inflow of Resources
Differences between expected and actual experience | $234,374 | $0
Changes of assumptions | $1,510,874 | $0
Net difference between projected and actual earnings on investments | $1,399,526 | $0
Changes in proportionate share | $47,050 | $95,758
Differences between employer contributions and employer’s proportionate share of system contributions | $26,973 | $79,700
Total (prior to post-MD contributions) | $3,218,797 | $175,458
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $3,043,339

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$542,826</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$542,826</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,056,320</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$793,411</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$107,956</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,043,339</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00149392%
Employer’s proportionate share at MD 0.00137876%

Employer’s proportionate share of system NPL/(A) at prior MD $85,773
Employer’s proportionate share of system NPL/(A) at MD $206,984
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $334,210
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $100,645

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $37,089
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,246)
    o 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) $38,572

Deferred Outflow of Resources $ 6,848 $ 0
Deferred Inflow of Resources $ 2,729 $ 0

Differences between expected and actual experience $ 6,848 $ 0
Changes of assumptions $ 44,145 $ 0
Net difference between projected and actual earnings on investments $ 40,891 $ 0
Changes in proportionate share $ 667 $ 6,199
Differences between employer contributions and employer’s proportionate share of system contributions $ 9,889 $ 0
Total (prior to post-MD contributions) $ 102,440 $ 6,199
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 96,241

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,019</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 18,019</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 32,732</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 24,129</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,341</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 96,241</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00465665%
Employer’s proportionate share at MD  0.00380209%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 267,360
Employer’s proportionate share of system NPL/(A) at MD  $ 570,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 921,623
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 277,541

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 102,277
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (10,971)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (24,489)

Employer’s Total Pension Expense/(Income)  $ 66,817

Deferred Outflow
- Differences between expected and actual experience  $ 18,884
- Changes of assumptions  $ 121,734
- Net difference between projected and actual earnings on investments  $ 112,763
- Changes in proportionate share  $ 0
- Differences between employer contributions and employer’s proportionate share of system contributions  $ 0
- Total (prior to post-MD contributions)  $ 253,381
- Contributions subsequent to the MD  TBD

Deferred Inflow
- Net Deferred Outflow/(Inflow) of Resources  $ 123,113

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,141</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,141</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>54,833</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,135</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,864</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 123,113</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04037337%

Employer’s proportionate share at MD  
0.03733992%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,318,021

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,605,589

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,051,157
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,725,697

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,004,450
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (24,315)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (11,868)

Employer’s Total Pension Expense/(Income)  
$ 968,267

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 185,457  |  $ 0
Changes of assumptions  
$ 1,195,537  |  $ 0
Net difference between projected and actual earnings on investments  
$ 1,107,429  |  $ 0
Changes in proportionate share  
$ 46,455  |  $ 163,303
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 79,242  |  $ 95,569
Total (prior to post-MD contributions)  
$ 2,614,120  |  $ 258,872
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 2,355,248

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 411,655</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>411,655</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>823,671</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>624,014</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>84,255</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,355,248</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02570156%

Employer’s proportionate share at MD  
0.02007105%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,475,645

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,013,131

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,865,201

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,465,124

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 539,914

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (79,025)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 27,688

Employer’s Total Pension Expense/(Income)  
$ 488,577

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | 99,688 | 0
Changes of assumptions  | 642,628 | 0
Net difference between projected and actual earnings on investments  | 595,268 | 0
Changes in proportionate share  | 0 | 332,126
Differences between employer contributions and employer’s proportionate share of system contributions  | 98,180 | 0
Total (prior to post-MD contributions)  | 1,435,764 | 332,126
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 1,103,638

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 189,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>189,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>404,435</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>288,844</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,587</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,103,638</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of 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**

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>TBD</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

| Employer’s proportionate share at prior MD | 0.00000000% |
| Employer’s proportionate share at MD       | 0.00000000% |

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

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

Employer Pension Expense for Measurement Period

Employer’s proportionate share of 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) $ 919

Employer’s Total Pension Expense/(Income) $ 919

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions                             | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share                     | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,785 | $ 0 |
| Total (prior to post-MD contributions)             | $ 2,785 | $ 0 |
| Contributions subsequent to the MD                 | TBD  | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 2,785

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 919</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>919</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>751</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>196</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,785</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00428606%

Employer’s proportionate share at MD  
0.00424368%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 246,082

Employer’s proportionate share of system NPL/(A) at MD  
$ 637,075

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,028,664

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 309,775

Employer Pension Expense for Measurement Period

▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 114,156

▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (22)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 3,818

Employer’s Total Pension Expense/(Income)  
$ 117,952

Deferred Outflow of Resources  
$ 21,077

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)  
$ 296,720

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 294,439

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 54,693</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>54,693</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>100,152</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>74,455</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,447</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 294,439</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00332155%

Employer’s proportionate share at MD  
0.00299822%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 190,706

Employer’s proportionate share of system NPL/(A) at MD  
$ 450,102

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 726,765

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 218,861

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 80,653

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,443)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,004)

Employer’s Total Pension Expense/(Income)  
$ 73,206

Deferred Outflow of Resources  
$ 14,891  
$ 95,996  
$ 88,921

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0

Differences between expected and actual experience  
$ 14,891  
$ 0

Changes of assumptions  
$ 95,996  
$ 0

Net difference between projected and actual earnings on investments  
$ 88,921  
$ 0

Changes in proportionate share  
$ 2,057  
$ 17,406

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 14,849

Total (prior to post-MD contributions)  
$ 201,865  
$ 32,255

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 169,610

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 28,512</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 28,512</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 61,449</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 45,630</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,508</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 169,610</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00276565%
Employer’s proportionate share at MD 0.00072624%

Employer’s proportionate share of system NPL/(A) at prior MD $ 158,789
Employer’s proportionate share of system NPL/(A) at MD $ 109,025

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 176,040
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 53,013

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income) $ 19,536
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,579)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,943)

Employer’s Total Pension Expense/(Income) $ (3,986)

Deferred Outflow of Resources $ 3,607 $ 0
Deferred Inflow of Resources $ 23,253 $ 0

Differences between expected and actual experience $ 21,539 $ 0
Changes of assumptions $ 13,444 $ 109,790
Net difference between projected and actual earnings on investments $ 9,061 $ 14,764

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ (53,650)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (14,812)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (14,812)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (7,167)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (11,452)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (5,408)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (53,650)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$58,417</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>58,417</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>125,317</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>93,980</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,712</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$347,844</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2544: Santa Clara Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00379998%
Employer’s proportionate share at MD 0.00336968%

Employer’s proportionate share of system NPL/(A) at prior MD $218,174
Employer’s proportionate share of system NPL/(A) at MD $505,867
- Sensitivity: NPL/(A) using discount rate 1.00% lower $816,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher $245,976

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $90,645
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $1,689
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $2,123

Employer’s Total Pension Expense/(Income) $94,457

Deferred Outflow of Resources    Deferred Inflow of Resources
Differences between expected and actual experience $16,736 $0
Changes of assumptions $107,889 $0
Net difference between projected and actual earnings on investments $99,938 $0
Changes in proportionate share $24,056 $23,166
Differences between employer contributions and employer’s proportionate share of system contributions $8,732 $3,779
Total (prior to post-MD contributions) $257,351 $26,945
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $230,406

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$44,226</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$44,226</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$79,852</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$55,531</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$6,570</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$230,406</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.08449821%

Employer’s proportionate share at MD  
0.08319836%

Employer’s proportionate share of system NPL/(A) at prior MD  
$4,851,432

Employer’s proportionate share of system NPL/(A) at MD  
$12,490,006

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $20,167,195

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $6,073,219

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,238,049

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $19,022
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(24,270)

Employer’s Total Pension Expense/(Income)  
$2,232,801

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$413,224  
$0
Changes of assumptions  
$2,663,818  
$0
Net difference between projected and actual earnings on investments  
$2,467,501  
$0
Changes in proportionate share  
$120,005  
$69,976
Differences between employer contributions and employer’s proportionate share of system contributions  
$45,048  
$119,345
Total (prior to post-MD contributions)  
$5,709,596  
$189,321
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$5,520,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.00000000%

Employer’s proportionate share at MD

0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD

$ 0

Employer’s proportionate share of system NPL/(A) at MD

$ 0

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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 inflow of resources related to pension will be recognized in pension expense/(income) as follows:

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.01142664%

Employer’s proportionate share at MD  

0.01037753%

Employer’s proportionate share of system NPL/(A) at prior MD  

$656,056

Employer’s proportionate share of system NPL/(A) at MD  

$1,557,908

- Sensitivity: NPL/(A) using discount rate 1.00% lower  

$2,515,502

- Sensitivity: NPL/(A) using discount rate 1.00% higher  

$757,527

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  

$279,157

- Net amortization of employer-specific deferred amounts from:  

  - Changes in proportionate share (per paragraph 54 of GASB 68)  

    $3,012

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

    $6,913

Employer’s Total Pension Expense/(Income)  

$283,058

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $51,542 | $0
Changes of assumptions | $332,264 | $0
Net difference between projected and actual earnings on investments | $307,777 | $0

Changes in proportionate share | $34,415 | $56,478
Differences between employer contributions and employer’s proportionate share of system contributions | $35,060 | $8,625
Total (prior to post-MD contributions) | $761,058 | $65,103
Contributions subsequent to the MD | TBD | N/A

Net Deferred Outflow/(Inflow) of Resources  

$695,955

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$128,364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>128,364</td>
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<tr>
<td>3rd Fiscal Year</td>
<td>240,526</td>
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<tr>
<td>4th Fiscal Year</td>
<td>175,748</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,953</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$695,955</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00515301%

Employer’s proportionate share at MD  
0.00405800%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 295,858

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 609,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 983,655
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 296,221

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 109,161

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (15,539)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,917

**Employer’s Total Pension Expense/(Income)**  
$ 108,539

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 20,155</td>
<td>$ 0</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes of assumptions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 129,928</td>
<td>$ 0</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on investments</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 120,352</td>
<td>$ 0</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in proportionate share</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 65,171</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Differences between employer contributions and employer’s proportionate share of system contributions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 52,524</td>
<td>$ 0</td>
<td>0</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)  
$ 322,959  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 257,788

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 48,048</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>48,048</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>90,905</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>63,496</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,292</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 257,788</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2551: Sandy Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01208434%

Employer’s proportionate share at MD  
0.01130065%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 693,818

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,696,490

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,739,266

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 824,912

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 303,989

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (26,791)

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 9,076

Employer’s Total Pension Expense/(Income)  
$ 286,274

Deferred Outflow of Resources  
$ 56,127  
$ 0

Deferred Inflow of Resources  
$ 361,821  
$ 0

$ 335,155  
$ 0

$ 0  
$ 99,920

$ 36,235  
$ 649

$ 789,338  
$ 100,569

TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 688,769

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 117,820</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 117,820</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 241,486</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 185,804</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 25,840</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 688,769</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01717103%
Employer’s proportionate share at MD 0.01227683%

Employer’s proportionate share of system NPL/(A) at prior MD $ 985,868
Employer’s proportionate share of system NPL/(A) at MD $ 1,843,037

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,975,891
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 896,170

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 330,249
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (59,011)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 46,033

Employer’s Total Pension Expense/(Income) $ 317,271

Deferred Outflow of Resources $ 60,976 $ 0
Deferred Inflow of Resources $ 393,076 $ 0

Net difference between projected and actual earnings on investments $ 364,107 $ 0

Changes in proportionate share $ 7,693 $ 263,476
Differences between employer contributions and employer’s proportionate share of system contributions $ 158,090 $ 0

Total (prior to post-MD contributions) $ 983,942 $ 263,476
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 720,466

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 134,265</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>134,265</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>260,191</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>174,427</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,318</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 720,466</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] .................. June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) .................. December 31, 2014
Discount rate ................................................................. 7.50%
Employer’s proportionate share at prior MD .................. 0.00272388%
Employer’s proportionate share at MD .................. 0.00251179%
Employer’s proportionate share of system NPL/(A) at prior MD .................. $156,391
**Employer’s proportionate share of system NPL/(A) at MD** .................. $377,078
  - Sensitivity: NPL/(A) using discount rate 1.00% lower .................. $608,855
  - Sensitivity: NPL/(A) using discount rate 1.00% higher .................. $183,353

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) .................. $67,568
  - 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) .................. $2,495

**Employer’s Total Pension Expense/(Income)** .................. $68,050

\[
\begin{array}{c|c|c}
\text{Deferred Outflow of Resources} & \text{Deferred Inflow of Resources} \\
\hline
\text{Differences between expected and actual experience} & $12,475 & $0 \\
\text{Changes of assumptions} & $80,422 & $0 \\
\text{Net difference between projected and actual earnings on investments} & $74,495 & $0 \\
\hline
\text{Changes in proportionate share} & $2,185 & $11,418 \\
\text{Differences between employer contributions and employer’s proportionate share of system contributions} & $10,220 & $68 \\
\hline
\text{Total (prior to post-MD contributions)} & $179,797 & $11,486 \\
\text{Contributions subsequent to the MD} & TBD & N/A \\
\text{Net Deferred Outflow/(Inflow) of Resources} & $168,311 \\
\end{array}
\]

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$30,607</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,607</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>57,932</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>43,253</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,912</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$168,311</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.00067474%  

Employer’s proportionate share at MD  
0.00066707%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 38,740  

Employer’s proportionate share of system NPL/(A) at MD  
$ 100,143  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 161,697  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 48,694  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 17,944  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 187  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 623  

Employer’s Total Pension Expense/(Income)  

$ 18,754  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

| Differences between expected and actual experience | $ 3,313 | $ 0 |  
| Changes of assumptions | $ 21,358 | $ 0 |  
| Net difference between projected and actual earnings on investments | $ 19,784 | $ 0 |  
| Changes in proportionate share | $ 963 | $ 412 |  
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,120 | $ 0 |  
| Total (prior to post-MD contributions) | $ 47,538 | $ 412 |  
| Contributions subsequent to the MD | TBD | N/A |  
| Net Deferred Outflow/(Inflow) of Resources | | $ 47,126 |  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,811</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 8,811</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 15,976</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 11,863</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,667</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,126</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 341,835</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>341,835</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>779,655</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>594,372</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>73,601</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,131,297</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00499571%

Employer’s proportionate share at MD  
0.00650796%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 286,827

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 976,996

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,577,523
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 475,061

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 175,065
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 34,618
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (24,002)

**Employer’s Total Pension Expense/(Income)**  
$ 185,681

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 32,323</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes of assumptions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 208,370</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on investments</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 193,013</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in proportion share</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 134,742</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Differences between employer contributions and employer’s proportionate share of system contributions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 91,118</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total (prior to post-MD contributions)</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 568,448</td>
<td>$ 91,118</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contributions subsequent to the MD</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</td>
<td>$ 477,330</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources  
$ 477,330

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 88,669</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 88,669</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 160,474</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 121,731</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 17,786</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 477,330</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2558: Boring Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02446126%
Employer’s proportionate share at MD  0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,404,434
Employer’s proportionate share of system NPL/(A) at MD  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (299,702)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (46,239)

Employer’s Total Pension Expense/(Income)  $ (345,941)

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 0  $ 0
Changes of assumptions  $ 0  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 0
Changes in proportionate share  $ 22,244  $ 1,316,856
Differences between employer contributions and employer’s proportionate share of system contributions  $ 5,588  $ 162,244
Total (prior to post-MD contributions)  $ 27,832  $ 1,479,100
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ (1,451,268)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(345,941)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(345,941)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(346,124)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(321,692)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(91,570)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,451,268</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03148309%

Employer’s proportionate share at MD  
0.02796679%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,807,589

Employer’s proportionate share of system NPL/(A) at MD  
$4,198,465

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $6,779,120
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $2,041,488

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $752,311
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (24,763)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,132)

Employer’s Total Pension Expense/(Income)  
$718,416

Deferred Outflow of Resources  
$1,969,668

Deferred Inflow of Resources  
$251,583

- Differences between expected and actual experience  
  $138,904
- Changes of assumptions  
  $895,432
- Net difference between projected and actual earnings on investments  
  $829,440
- Changes in proportionate share  
  $65,486
- Differences between employer contributions and employer’s proportionate share of system contributions  
  $40,406
- Total (prior to post-MD contributions)  
  $1,969,668
- Contributions subsequent to the MD  
  TBD
- Net Deferred Outflow/(Inflow) of Resources  
  $1,718,085

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$301,526</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$301,526</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$607,685</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$450,240</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$57,108</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,718,085</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00349983%
Employer’s proportionate share at MD 0.00308426%

Employer’s proportionate share of system NPL/(A) at prior MD $200,941

**Employer’s proportionate share of system NPL/(A) at MD** $463,019
- Sensitivity: NPL/(A) using discount rate 1.00% lower $747,621
- Sensitivity: NPL/(A) using discount rate 1.00% higher $225,141

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $82,967
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $2,151
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(5,826)

**Employer’s Total Pension Expense/(Income)** $74,990

Deferred Outflow of Resources
| Differences between expected and actual experience | $15,319 | $0 |
| Changes of assumptions | $98,751 | $0 |
| Net difference between projected and actual earnings on investments | $91,473 | $0 |
| Changes in proportionate share | $10,377 | $22,372 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 0 | $18,659 |
| Total (prior to post-MD contributions) | $215,920 | $41,031 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources** $174,889

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$29,014</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>29,014</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>63,403</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>47,634</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,823</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$174,889</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00199224%

Employer’s proportionate share at MD  
0.00055100%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 114,384

Employer’s proportionate share of system NPL/(A) at MD  
$ 82,718

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 133,562

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 40,221

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 14,822

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,158)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,648

Employer’s Total Pension Expense/(Income)  
$ (688)

Deferred Outflow of Resources  
$ 2,737

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ (29,960)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (8,902)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(8,902)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,832)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,978)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,348)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -29,960</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02103975%
Employer’s proportionate share at MD 0.02027829%

Employer’s proportionate share of system NPL/(A) at prior MD $1,207,989
Employer’s proportionate share of system NPL/(A) at MD $3,044,242
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $4,915,436
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $1,480,251

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $545,489
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(7,038)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $10,345

Employer’s Total Pension Expense/(Income) $548,796

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $100,717 $0
Changes of assumptions $649,264 $0
Net difference between projected and actual earnings on investments $601,415 $0
Changes in proportionate share $8,481 $40,992
Differences between employer contributions and employer’s proportionate share of system contributions $52,760 $13,256
Total (prior to post-MD contributions) $1,412,637 $54,248
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,358,389

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$246,515</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$246,515</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>466,252</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>350,251</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>48,853</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,358,389</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00307092%
Employer’s proportionate share at MD 0.00422453%

Employer’s proportionate share of system NPL/(A) at prior MD $ 176,316
Employer’s proportionate share of system NPL/(A) at MD $ 634,200
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,024,022
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 308,377

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 113,641
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 25,130
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (10,763)

Employer’s Total Pension Expense/(Income) $ 128,008

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 20,982 $ 0
Changes of assumptions $ 135,260 $ 0
Net difference between projected and actual earnings on investments $ 125,291 $ 0
Changes in proportionate share $ 98,440 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 39,838
Total (prior to post-MD contributions) $ 379,973 $ 39,838
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 340,135

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 65,034</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 65,034</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 111,391</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 85,342</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,334</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 340,135</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00250294%

Employer’s proportionate share at MD  
0.00233291%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 143,705

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 350,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 565,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 170,295

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 62,756

- Net amortization of employer-specific deferred amounts from:
  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,235)
  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 979

**Employer’s Total Pension Expense/(Income)**  
$ 61,500

| Differences between expected and actual experience | $ 11,587 | $ 0 |
| Changes of assumptions | $ 74,694 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 69,190 | $ 0 |
| Changes in proportionate share | $ 0 | $ 9,512 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,584 | $ 1,820 |
| Total (prior to post-MD contributions) | $ 162,055 | $ 11,332 |

**Contributions subsequent to the MD**  
TBD  
N/A

**Net Deferred Outflow/(Inflow) of Resources**  
$ 150,723

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 26,724</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>26,724</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52,262</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>39,560</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,453</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 150,723</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00963696%

Employer’s proportionate share at MD  
0.01428988%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 553,302

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,145,243

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,463,852
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,043,116

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 384,400
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 54,918
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 31,041

Employer’s Total Pension Expense/(Income)  
$ 470,359

Deferred Outflow of Resources  
$ 70,974

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 70,974

Changes of assumptions  
$ 457,529

Net difference between projected and actual earnings on investments  
$ 423,810

Changes in proportionate share  
$ 250,487

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 115,991

Total (prior to post-MD contributions)  
$ 1,318,791

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,307,454

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 257,345</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 257,345</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 411,805</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 324,317</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 56,641</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,307,454</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03566284%
Employer’s proportionate share at MD 0.03200949%

Employer’s proportionate share of system NPL/(A) at prior MD $2,047,568
Employer’s proportionate share of system NPL/(A) at MD $4,805,368
- Sensitivity: NPL/(A) using discount rate 1.00% lower $7,759,067
- Sensitivity: NPL/(A) using discount rate 1.00% higher $2,336,592

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $861,060
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(62,248)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $21,131

Employer’s Total Pension Expense/(Income) $819,943

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $158,983 | $0
Changes of assumptions | $1,024,869 | $0
Net difference between projected and actual earnings on investments | $949,339 | $0
Changes in proportionate share | $0 | $252,807
Differences between employer contributions and employer’s proportionate share of system contributions | $143,287 | $38,451
Total (prior to post-MD contributions) | $2,276,478 | $291,258
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $1,985,220

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$342,790</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>342,790</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>694,299</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>531,810</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>73,531</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,985,220</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD  0.00389632%
Employer’s proportionate share at MD  0.00414551%

Employer’s proportionate share of system NPL/(A) at prior MD $ 223,706
Employer’s proportionate share of system NPL/(A) at MD $ 622,337
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,004,867
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 302,609

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 111,515
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,379
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68) $ 4,126

Employer’s Total Pension Expense/(Income) $ 118,020

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 20,590 $ 0
Changes of assumptions $ 132,730 $ 0
Net difference between projected and actual earnings on investments $ 122,948 $ 0
Changes in proportionate share $ 13,414 $ 2,522
Differences between employer contributions and employer’s proportionate share of system contributions $ 16,522 $ 0
Total (prior to post-MD contributions) $ 306,204 $ 2,522
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 303,682

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 56,224</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 56,224</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 101,272</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 78,001</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,960</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 303,682</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00258236%

Employer’s proportionate share at MD  
0.00360478%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 148,265

Employer’s proportionate share of system NPL/(A) at MD  
$ 541,161

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 873,795

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 263,138


Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 96,969

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,644
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,418)

Employer’s Total Pension Expense/(Income)  
$ 99,195

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 17,904 | $ 0
Changes of assumptions  
$ 115,417 | $ 0
Net difference between projected and actual earnings on investments  
$ 106,911 | $ 0
Changes in proportionate share  
$ 55,041 | $ 27,731
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,038 | $ 8,053
Total (prior to post-MD contributions)  
$ 297,311 | $ 35,784
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 261,527

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 45,460</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 45,460</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 86,033</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 72,068</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,506</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 261,527</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00775784%
Employer’s proportionate share at MD 0.00212806%
Employer’s proportionate share of system NPL/(A) at prior MD $ 445,413
**Employer’s proportionate share of system NPL/(A) at MD** $ 319,471
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 515,839
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 155,342

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 57,245
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (66,960)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,095)

**Employer’s Total Pension Expense/(Income)** $ (11,810)

Deferred Outflow of Resources
Differences between expected and actual experience $ 10,570 $ 0
Changes of assumptions $ 68,136 $ 0
Net difference between projected and actual earnings on investments $ 63,114 $ 0
Changes in proportionate share $ 11,978 $ 303,076
Differences between employer contributions and employer’s proportionate share of system contributions $ 20,562 $ 24,897
Total (prior to post-MD contributions) $ 174,360 $ 327,973
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (153,613)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (43,532)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(43,532)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(20,713)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(31,060)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(14,777)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -153,613</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2573: Goshen Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00210483%
Employer’s proportionate share at MD  0.00275145%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 120,848
Employer’s proportionate share of system NPL/(A) at MD  $ 413,057

• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 666,949
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 200,847

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 74,014
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 4,041
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,050)

Employer’s Total Pension Expense/(Income)  $ 76,005

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 13,666  $ 0
Changes of assumptions  $ 88,095  $ 0
Net difference between projected and actual earnings on investments  $ 81,603  $ 0
Changes in proportionate share  $ 34,810  $ 13,785
Differences between employer contributions and employer’s proportionate share of system contributions  $ 6,244  $ 14,981
Total (prior to post-MD contributions)  $ 224,418  $ 28,766
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 195,652

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 34,991</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 34,991</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 65,483</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 51,976</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 8,211</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 195,652</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00446510%

Employer’s proportionate share at MD 0.00437078%

Employer’s proportionate share of system NPL/(A) at prior MD $256,362

**Employer’s proportionate share of system NPL/(A) at MD** $656,156

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,059,472
- Sensitivity: NPL/(A) using discount rate 1.00% higher $319,053

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $117,575

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $935
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(2,141)

**Employer’s Total Pension Expense/(Income)** $116,369

**Deferred Outflow**

| Differences between expected and actual experience | $21,708 |
| Changes of assumptions | $139,942 |
| Net difference between projected and actual earnings on investments | $129,629 |
| Changes in proportionate share | $7,195 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $978 |
| Total (prior to post-MD contributions) | $299,452 |

**Deferred Inflow**

| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $286,585 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$51,215</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$51,215</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$99,140</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$74,754</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$10,261</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$286,585</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00541884%

Employer's proportionate share at MD  
0.00689242%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 311,121

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,034,712

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,670,715

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 503,125

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 185,407

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 19,200
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,292)

Employer’s Total Pension Expense/(Income)  
$ 203,315

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 34,233  
Changes of assumptions  
$ 220,679  
Net difference between projected and actual earnings on investments  
$ 204,416  
Changes in proportionate share  
$ 81,884  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 270  
Total (prior to post-MD contributions)  
$ 541,482  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 536,753

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 100,573</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 100,573</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 175,903</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 137,537</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 22,167</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 536,753</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2578: Washington County Fire District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02393982%
Employer’s proportionate share at MD 0.02108262%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,374,496
Employer’s proportionate share of system NPL/(A) at MD $ 3,164,991

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,110,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,538,965

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 567,126
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (37,365)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,080

Employer’s Total Pension Expense/(Income) $ 539,841

Deferred Outflow of Resources $ 104,712 $ 0
Deferred Inflow of Resources $ 675,016 $ 0

Differences between expected and actual experience $ 625,269 $ 0

Changes in proportionate share $ 0 $ 159,237
Differences between employer contributions and employer’s proportionate share of system contributions $ 51,173 $ 10,362
Total (prior to post-MD contributions) $ 1,456,170 $ 169,599
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,286,571

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 225,570</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 225,570</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 454,859</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 337,417</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 43,155</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,286,571</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02650077%
Employer’s proportionate share at MD  0.02461205%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,521,531
Employer’s proportionate share of system NPL/(A) at MD  $ 3,694,840

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 5,965,935
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,796,602

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 662,068
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (22,960)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (16,565)

Employer’s Total Pension Expense/(Income)  $ 622,543

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 122,241  $ 0
Changes of assumptions  $ 788,021  $ 0
Net difference between projected and actual earnings on investments  $ 729,945  $ 0
Changes in proportionate share  $ 2,333  $ 101,678
Differences between employer contributions and employer’s proportionate share of system contributions  $ 18,961  $ 65,104
Total (prior to post-MD contributions)  $ 1,661,501  $ 166,782
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,494,719

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 255,661</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 255,661</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 527,890</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 401,879</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 53,630</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,494,719</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06730373%
Employer’s proportionate share at MD 0.05719883%

Employer’s proportionate share of system NPL/(A) at prior MD $3,864,218
Final Employer’s proportionate share of system NPL/(A) at MD $8,586,872

- Sensitivity: NPL/(A) using discount rate 1.00% lower $13,864,936
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,175,335

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,538,657
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(141,382)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $368,657

Total Employer’s proportionate share of system Pension Expense/(Income) $1,765,932

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $284,091 $0
Changes of assumptions $1,831,374 $0
Net difference between projected and actual earnings on investments $1,696,406 $0
Changes in proportionate share $0 $594,561
Differences between employer contributions and employer’s proportionate share of system contributions $1,084,384 $33,461
Total (prior to post-MD contributions) $4,896,255 $628,022
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $4,268,233

Employer subsequent fiscal years Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$913,291</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$913,291</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,410,937</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$912,927</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$117,786</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,268,233</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
## 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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.00366864%  

Employer’s proportionate share at MD  
0.00323600%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$210,634  

**Employer’s proportionate share of system NPL/(A) at MD**  
$485,799  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $784,403  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $236,218  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $87,049  
- Net amortization of employer-specific deferred amounts from: 
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,202)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,043)  

**Employer’s Total Pension Expense/(Income)**  
$79,804  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

| Differences between expected and actual experience | $16,072 | $0 |
| Changes of assumptions | $103,609 | $0 |
| Net difference between projected and actual earnings on investments | $95,973 | $0 |
| Changes in proportionate share | $14,332 | $23,291 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $20,816 |
| Total (prior to post-MD contributions) | $229,986 | $44,107 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $185,879 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$31,566</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$31,566</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$67,358</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$49,565</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,825</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$185,879</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00864938%

Employer’s proportionate share at MD  
0.00709457%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 496,601

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,065,060

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,719,716
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 517,881

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 190,845
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (19,721)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,503)

**Employer’s Total Pension Expense/(Income)**  
$ 168,621

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 35,237  
$ 0

Changes of assumptions  
$ 227,152  
$ 0

Net difference between projected and actual earnings on investments  
$ 210,411  
$ 0

Changes in proportionate share  
$ 0  
$ 84,568

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 22,880  
$ 24,636

Total (prior to post-MD contributions)  
$ 495,680  
$ 109,204

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 386,476

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 62,865</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62,865</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>141,423</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>106,442</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,880</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 386,476</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00352284%
Employer’s proportionate share at MD 0.00377938%
Employer’s proportionate share of system NPL/(A) at prior MD $ 202,262

Employer’s proportionate share of system NPL/(A) at MD $ 567,373
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 916,118
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 275,883

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 101,666
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 938
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,484

Employer’s Total Pension Expense/(Income) $ 113,088

| Differences between expected and actual experience | $ 18,771 | $ 0 |
| Changes of assumptions | $ 121,007 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 112,089 | $ 0 |
| Changes in proportionate share | $ 13,811 | $ 7,733 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 36,400 | $ 0 |
| Total (prior to post-MD contributions) | $ 302,078 | $ 7,733 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 294,345 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 56,750</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>56,750</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>96,719</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>72,886</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,240</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 294,345</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00312585%

Employer’s proportionate share at MD  

0.00216301%

Employer’s proportionate share of system NPL/(A) at prior MD  

$179,469

Employer’s proportionate share of system NPL/(A) at MD  

$324,718

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $524,311

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $157,893

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $58,185

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $9,871
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $3,691

Employer’s Total Pension Expense/(Income)  

$44,623

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $10,743 | $0
Changes of assumptions | $69,255 | $0
Net difference between projected and actual earnings on investments | $64,151 | $0
Changes in proportionate share | $7,424 | $51,834
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $12,387
Total (prior to post-MD contributions) | $151,573 | $64,221
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $87,352

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$12,380</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,380</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>36,211</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,842</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,538</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$87,352</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00781955%

Employer’s proportionate share at MD  
0.01188185%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 448,956

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,783,742

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,880,148

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 867,338

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 319,624

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 59,334
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,820)

**Employer’s Total Pension Expense/(Income)**  
$ 374,138

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $ 59,014 |
| Changes of assumptions | $ 380,429 |
| Net difference between projected and actual earnings on investments | $ 352,392 |
| Changes in proportionate share | $ 247,509 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,511 |
| Total (prior to post-MD contributions) | $ 1,042,855 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,018,403 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 197,019</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>197,019</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>326,401</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>255,187</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,778</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,018,403</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00786284%

Employer’s proportionate share at MD  
0.00725055%

Employer’s proportionate share of system NPL/(A) at prior MD  
$451,442

Employer’s proportionate share of system NPL/(A) at MD  
$1,088,476

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,757,526

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $529,267

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $195,041

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $5,934
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $4,516

Employer’s Total Pension Expense/(Income)  
$193,623

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $36,012 | $0
Changes of assumptions | $232,146 | $0
Net difference between projected and actual earnings on investments | $215,037 | $0
Changes in proportionate share | $5,888 | $32,962
Differences between employer contributions and employer’s proportionate share of system contributions | $17,589 | $2,559
Total (prior to post-MD contributions) | $506,672 | $35,521
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $471,151

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$85,542</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$85,542</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$163,631</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$120,554</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$15,882</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$471,151</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05922300%
Employer’s proportionate share at MD 0.05709254%

Employer’s proportionate share of system NPL/(A) at prior MD $3,400,266
Employer’s proportionate share of system NPL/(A) at MD $8,570,916
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $13,839,171
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $4,167,576

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $1,535,798
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $3,228
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $11,064

Employer’s Total Pension Expense/(Income) $1,550,090

| Differences between expected and actual experience | $283,563 | $0 |
| Changes of assumptions | $1,827,970 | $0 |
| Net difference between projected and actual earnings on investments | $1,693,253 | $0 |
| Changes in proportionate share | $101,661 | $114,692 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $72,128 | $30,374 |
| Total (prior to post-MD contributions) | $3,978,575 | $145,066 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,833,509 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$699,034</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>699,034</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,320,057</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>982,044</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>133,342</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,833,509</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00530186%
Employer’s proportionate share at MD 0.00445394%

Employer’s proportionate share of system NPL/(A) at prior MD $ 304,404
Employer’s proportionate share of system NPL/(A) at MD $ 668,640
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,079,630
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 325,124

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 119,812
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (10,620)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,013)
Employer’s Total Pension Expense/(Income) $ 105,179

Deferred Outflow of Resources
Differences between expected and actual experience $ 22,122
Changes of assumptions $ 142,605
Net difference between projected and actual earnings on investments $ 132,095

Deferred Inflow of Resources
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,404
Total (prior to post-MD contributions) $ 299,226
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 238,801

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 38,785</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,785</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>87,878</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>65,618</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,734</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 238,801</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2016</td>
<td></td>
</tr>
</tbody>
</table>

Actuarial Valuation Date (liability rolled forward to MD)  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2014</td>
<td></td>
</tr>
</tbody>
</table>

Discount rate  

<table>
<thead>
<tr>
<th></th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.50%</td>
<td></td>
</tr>
</tbody>
</table>

Employer’s proportionate share at prior MD  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.55014352%</td>
<td></td>
</tr>
</tbody>
</table>

Employer’s proportionate share at MD  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.54657727%</td>
<td></td>
</tr>
</tbody>
</table>

Employer’s proportionate share of system NPL/(A) at prior MD  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$31,586,277</td>
<td></td>
</tr>
</tbody>
</table>

Employer’s proportionate share of system NPL/(A) at MD  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$82,053,939</td>
<td></td>
</tr>
</tbody>
</table>

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$132,489,753</td>
<td></td>
</tr>
</tbody>
</table>

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$39,898,424</td>
<td></td>
</tr>
</tbody>
</table>

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$14,703,013</td>
<td></td>
</tr>
</tbody>
</table>

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    |       | Amount          |
    |-------|-----------------|
    | $96,593 |                       |
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    |       | Amount          |
    |-------|-----------------|
    | $(633,470) |                       |

Employer’s Total Pension Expense/(Income)  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$14,166,136</td>
<td></td>
</tr>
</tbody>
</table>

Deferred Outflow of Resources  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$2,714,703</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$17,500,133</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$16,210,416</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$480,217</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$36,905,469</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$34,589,372</td>
</tr>
</tbody>
</table>

Deferred Inflow of Resources  

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$191,987</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$2,124,110</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$2,316,097</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,018,518</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,018,518</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$12,057,265</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$9,220,891</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,274,180</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$34,589,372</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.03107668%
Employer’s proportionate share at MD  
0.02888365%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,784,256
Employer’s proportionate share of system NPL/(A) at MD  
$ 4,336,107
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,001,366
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,108,416

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 776,975
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (23,804)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 18,807

Employer’s Total Pension Expense/(Income)  
$ 771,978

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 143,457  
$ 0
Changes of assumptions  
$ 924,787  
$ 0
Net difference between projected and actual earnings on investments  
$ 856,633  
$ 0
Changes in proportionate share  
$ 12,415  
$ 118,060
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 65,765  
$ 0
Total (prior to post-MD contributions)  
$ 2,003,057  
$ 118,060
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,884,997

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 341,420</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>341,420</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>655,002</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>483,577</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>63,578</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,884,997</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.05433014%
Employer’s proportionate share at MD  0.05296150%

Employer’s proportionate share of system NPL/(A) at prior MD  $3,119,344
Employer’s proportionate share of system NPL/(A) at MD  $7,950,751
• Sensitivity: NPL/(A) using discount rate 1.00% lower  $12,837,812
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $3,866,023

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  $1,424,673
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (1,505)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,828)

Employer’s Total Pension Expense/(Income)  $1,419,340

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $263,046 | $0 |
| Changes of assumptions | $1,695,704 | $0 |
| Net difference between projected and actual earnings on investments | $1,570,735 | $0 |
| Changes in proportionate share | $53,144 | $73,680 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $106,199 | $92,166 |
| Total (prior to post-MD contributions) | $3,688,828 | $165,846 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,522,982 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$629,863</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>629,863</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,211,387</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>921,781</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>130,088</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,522,982</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,212</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,212</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,546</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,026</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>968</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,966</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**

- December 31, 2014

**Discount rate**

- 7.50%

**Employer’s proportionate share at prior MD**

- 0.00000000%

**Employer’s proportionate share at MD**

- 0.00032225%

**Employer’s proportionate share of system NPL/(A) at prior MD**

- $0

**Employer’s proportionate share of system NPL/(A) at MD**

- $48,377

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  - $78,113

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  - $23,523

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)
  - $8,669

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    - $(3,923)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    - $(3,956)

**Employer’s Total Pension Expense/(Income)**

- $790

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $1,601 | $0 |
| Changes of assumptions | $10,318 | $0 |
| Net difference between projected and actual earnings on investments | $9,557 | $0 |
| Changes in proportionate share | $17,348 | $27,055 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $11,295 |
| Total (prior to post-MD contributions) | $38,824 | $38,350 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $474 |

**Deferred Inflow of Resources**

- $0

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(4,014)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(4,014)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>856</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,835</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,811</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$474</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD 

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD 

Employer Pension Expense for Measurement Period 

Employer’s proportionate share of collective system Pension Expense/(Income) 

Net amortization of employer-specific deferred amounts from:  

Changes in proportionate share (per paragraph 54 of GASB 68)  

Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 

Employer’s Total Pension Expense/(Income) 

Deferred Outflow of Resources 

Deferred Inflow of Resources 

Differences between expected and actual experience  

Changes of assumptions  

Net difference between projected and actual earnings on investments  

Changes in proportionate share  

Differences between employer contributions and employer’s proportionate share of system contributions  

Total (prior to post-MD contributions)  

Contributions subsequent to the MD  

Net Deferred Outflow/(Inflow) of Resources 

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 86,118</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 86,118</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 184,872</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 142,557</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,092</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 518,757</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00544897%

Employer’s proportionate share at MD  
0.00491341%

Employer’s proportionate share of system NPL/(A) at prior MD  
$312,851

**Employer’s proportionate share of system NPL/(A) at MD**  
$737,617

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,191,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $358,663

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $132,171

  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $4,227
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $3,022

**Employer’s Total Pension Expense/(Income)**  
$124,922

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$24,404</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes of assumptions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$157,316</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on investments</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$145,722</td>
<td>$0</td>
<td>$0</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in proportion share</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,423</td>
<td>$28,832</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Differences between employer contributions and employer’s proportionate share of system contributions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$10,023</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total (prior to post-MD contributions)</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$335,865</td>
<td>$38,855</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contributions subsequent to the MD</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Deferred Outflow/(Inflow) of Resources</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$297,010</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$51,680</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$51,680</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$105,539</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$78,268</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$9,842</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$297,010</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00019389%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 11,132

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,841)
  - 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)**  
$ (1,764)

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 1,996</td>
<td>$ 10,438</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,867</td>
<td>$ 1,153</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,863</td>
<td>$ 11,591</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ (7,728)</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (1,764)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(1,764)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,733)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,872)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(595)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (7,728)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00285061%

Employer’s proportionate share at MD  
0.00242330%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 163,667

Employer’s proportionate share of system NPL/(A) at MD  
$ 363,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 587,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 176,893

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 65,187

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,258)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 386

Employer’s Total Pension Expense/(Income)  
$ 63,315

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 12,036  
$ 0

Changes of assumptions  
$ 77,588  
$ 0

Net difference between projected and actual earnings on investments  
$ 71,870  
$ 0

Changes in proportionate share  
$ 10,512  
$ 23,004

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,770  
$ 4,299

Total (prior to post-MD contributions)  
$ 176,776  
$ 27,303

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 149,473

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 27,192</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 27,192</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 53,140</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 37,620</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,330</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 149,473</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00289225%

Employer’s proportionate share at MD  
0.00251790%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 166,057

Employer’s proportionate share of system NPL/(A) at MD  
$ 377,995

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 610,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 183,799

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 67,732
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,824)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,464)

Employer’s Total Pension Expense/(Income)  
$ 61,444

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 12,506

Changes of assumptions  
$ 80,617

Net difference between projected and actual earnings on investments  
$ 74,676

Changes in proportionate share  
$ 2,934

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 170,733

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 142,602

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 23,911</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 23,911</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 51,661</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 38,463</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,658</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 142,602</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate

Employer’s proportionate share at prior MD

Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD

Employer’s proportionate share of system NPL/(A) at MD

Employer’s proportionate share of system NPL/(A) at MD

Sensitivity: NPL/(A) using discount rate 1.00% lower

Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)

Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 15,030 $ 0

Changes of assumptions $ 96,887 $ 0

Net difference between projected and actual earnings on investments $ 89,747 $ 0

Changes in proportionate share $ 23,520 $ 0

Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 20,544

Total (prior to post-MD contributions) $ 225,184 $ 20,544

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 204,640

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 36,535</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 36,535</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 69,991</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 53,801</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,778</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 204,640</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00080622%

Employer’s proportionate share of system NPL/(A) at prior MD $0
**Employer’s proportionate share of system NPL/(A) at MD $121,032**
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $195,427
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $58,852

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $21,687
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $10,094
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(727)

**Employer’s Total Pension Expense/(Income) $31,054**

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $4,004 | $0
Changes of assumptions | $25,813 | $0
Net difference between projected and actual earnings on investments | $23,911 | $0
Changes in proportionate share | $43,402 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $3,124
Total (prior to post-MD contributions) | $97,130 | $3,124
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $94,006

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$19,036</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$19,036</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$27,852</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$23,326</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$4,756</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$94,006</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01250723%
Employer’s proportionate share at MD 0.00756730%

Employer’s proportionate share of system NPL/(A) at prior MD $ 718,098
Employer’s proportionate share of system NPL/(A) at MD $ 1,136,027
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,834,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 552,389

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 203,562
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (60,416)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (9,485)

Employer’s Total Pension Expense/(Income) $ 133,661

Deferred Outflow of Resources          Deferred Inflow of Resources
Differences between expected and actual experience $ 37,585 $ 0
Changes of assumptions $ 242,287 $ 0
Net difference between projected and actual earnings on investments $ 224,431 $ 0
Changes in proportionate share $ 4,861 $ 265,938
Differences between employer contributions and employer’s proportionate share of system contributions $ 23,766 $ 47,890
Total (prior to post-MD contributions) $ 532,930 $ 313,828
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 219,102

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 20,858</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>20,858</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>105,178</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>70,842</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,367</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 219,102</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01447453%
Employer’s proportionate share at MD 0.01105584%

Employer’s proportionate share of system NPL/(A) at prior MD $831,050
**Employer’s proportionate share of system NPL/(A) at MD** $1,659,738
- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,679,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher $807,042

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $297,404
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(40,582)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $8,669

**Employer’s Total Pension Expense/(Income)** $265,491

### Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Difference Type</th>
<th>Outflow</th>
<th>Inflow</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$54,911</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$353,982</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$327,895</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$7,545</td>
<td>$184,042</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$46,653</td>
<td>$10,209</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$790,986</td>
<td>$194,251</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$596,735</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$100,686</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>100,686</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>220,743</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>157,899</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,722</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$596,735</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00141934%

Employer’s proportionate share at MD 0.00129454%

Employer’s proportionate share of system NPL/(A) at prior MD $ 81,491

Employer’s proportionate share of system NPL/(A) at MD $ 194,341

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 313,795
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 94,497

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 34,823
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (963)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,556)

Employer’s Total Pension Expense/(Income) $ 32,304

Deferred Outflow of Resources $ 6,430 $ 0

Deferred Inflow of Resources $ 41,448 $ 0

Net difference between projected and actual earnings on investments $ 38,394 $ 0

Changes in proportionate share $ 2,036 $ 6,719

Differences between employer contributions and employer’s proportionate share of system contributions $ 3,482 $ 7,424

Total (prior to post-MD contributions) $ 91,790 $ 14,143

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 77,647

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,007</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,007</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,474</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>21,262</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,895</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 77,647</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00242845%

Employer’s proportionate share at MD  

0.00372919%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 139,429

Employer’s proportionate share of system NPL/(A) at MD  

$ 559,838

- Sensitivity: NPL/(A) using discount rate 1.00% lower  

$ 903,952

- Sensitivity: NPL/(A) using discount rate 1.00% higher  

$ 272,219

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  

$ 100,316

- Net amortization of employer-specific deferred amounts from:  

  o Changes in proportionate share (per paragraph 54 of GASB 68)  

  $ 17,970

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

  $ 30,318

Employer’s Total Pension Expense/(Income)  

$ 148,604

Deferred Outflow of Resources  

Deferred Inflow of Resources

Differences between expected and actual experience  

$ 18,522  

$ 0

Changes of assumptions  

$ 119,400  

$ 0

Net difference between projected and actual earnings on investments  

$ 110,601  

$ 0

Changes in proportionate share  

$ 75,751  

$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  

$ 82,132  

$ 786

Total (prior to post-MD contributions)  

$ 406,406  

$ 786

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 405,620

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 93,014</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 93,014</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 123,005</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 82,756</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,830</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 405,620</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([\text{NPL/(A)}]\) | June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014

Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.05148342%
Employer’s proportionate share at MD | 0.04555175%

Employer’s proportionate share of system \(\text{NPL/(A)}\) at prior MD | $2,955,901
Employer’s proportionate share of system \(\text{NPL/(A)}\) at MD | $6,838,375

- Sensitivity: \(\text{NPL/(A)}\) using discount rate 1.00% lower | $11,041,696
- Sensitivity: \(\text{NPL/(A)}\) using discount rate 1.00% higher | $3,325,135

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $1,225,349
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $(87,808)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(54,366)

Employer’s Total Pension Expense/(Income) | $1,083,175

Deferred Outflow | Deferred Inflow

| Differences between expected and actual experience | $226,243 | $0
| Changes of assumptions | $1,458,461 | $0
| Net difference between projected and actual earnings on investments | $1,350,976 | $0
| Changes in proportionate share | $0 | $365,387
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $174,877
| Total (prior to post-MD contributions) | $3,035,680 | $540,264
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $2,495,416

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$404,153</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$404,153</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$910,308</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$691,201</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$85,602</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,495,416</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00165825%

Employer’s proportionate share at MD  
0.00131772%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 95,208

Employer’s proportionate share of system NPL/(A) at MD  
$ 197,820

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 319,414
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 96,189

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 35,447
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (6,859)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (2,099)

Employer’s Total Pension Expense/(Income)  
$ 26,489

Deferred Outflow of Resources  
6,545

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$ 6,545

Changes of assumptions  
$ 42,190

Net difference between projected and actual earnings on investments  
$ 39,081

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,769

Total (prior to post-MD contributions)  
$ 89,585

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 55,222

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,846</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,846</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,921</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17,588</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,021</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 55,222</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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 inflow of resources related to pension will be recognized in pension expense/(income) as follows:

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) \( [\text{NPL/}(A)] \) \( \text{June 30, 2016} \)

Actuarial Valuation Date (liability rolled forward to MD) \( \text{December 31, 2014} \)

Discount rate \( \text{7.50\%} \)

Employer’s proportionate share at prior MD \( \text{0.00118500\%} \)

Employer’s proportionate share at MD \( \text{0.00102647\%} \)

Employer’s proportionate share of system NPL/(A) at prior MD \( \$ 68,036 \)

**Employer’s proportionate share of system NPL/(A) at MD** \( \$ 154,097 \)

- Sensitivity: NPL/(A) using discount rate 1.00% lower \( \$ 248,815 \)
- Sensitivity: NPL/(A) using discount rate 1.00% higher \( \$ 74,929 \)

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \( \$ 27,612 \)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \( \$ (2,102) \)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \( \$ (6,361) \)

**Employer’s Total Pension Expense/(Income)** \( \$ 19,149 \)

| Differences between expected and actual experience | \( \$ 5,098 \) | \( \$ 0 \) |
| Changes of assumptions | \( \$ 32,865 \) | \( \$ 0 \) |
| Net difference between projected and actual earnings on investments | \( \$ 30,443 \) | \( \$ 0 \) |
| Changes in proportionate share | \( \$ 0 \) | \( \$ 8,931 \) |
| Differences between employer contributions and employer’s proportionate share of system contributions | \( \$ 0 \) | \( \$ 21,728 \) |
| Total (prior to post-MD contributions) | \( \$ 68,406 \) | \( \$ 30,659 \) |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | \( \$ 37,747 \)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>( $ 3,848 )</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,848</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,873</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12,862</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,316</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>( $ 37,747 )</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate 
7.50%

Employer’s proportionate share at prior MD 
0.00000000%

Employer’s proportionate share at MD 
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower 
$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher 
$ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD) 

Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD 
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  

Employer Pension Expense for Measurement Period 
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
  - Net amortization of employer-specific deferred amounts from: 
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)  

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 1,281,366 | $ 0
Changes of assumptions  | $ 8,260,230 | $ 0
Net difference between projected and actual earnings on investments  | $ 7,651,471 | $ 0
Changes in proportionate share  | $ 62,914 | $ 179,397
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 0 | $ 1,104,059
Total (prior to post-MD contributions)  | $ 17,255,981 | $ 1,283,456
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 15,972,525 | 

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,724,002</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,724,002</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,592,744</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,328,244</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 603,533</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,972,525</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
 portray  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
 portray  
Employer Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$367</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>367</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>294</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>71</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,099</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 0

Employer’s Total Pension Expense/(Income)  
$ 0

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                           | $ 0                           | $ 0                           |

| Net difference between projected and actual earnings on investments | $ 0                           | $ 0                           |

| Changes in proportionate share                   | $ 0                           | $ 0                           |

| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0                           | $ 0                           |

| Total (prior to post-MD contributions)           | $ 0                           | $ 0                           |

| Contributions subsequent to the MD               | TBD                           | N/A                           |

| Net Deferred Outflow/(Inflow) of Resources       | $ 0                           | 0                             |

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measure Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00531728%
Employer’s proportionate share at MD 0.00452304%

Employer’s proportionate share of system NPL/(A) at prior MD $ 305,290
Employer’s proportionate share of system NPL/(A) at MD $ 679,013

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,096,380
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 330,168

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 121,670
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (13,287)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,429

Employer’s Total Pension Expense/(Income) $ 109,812

Deferred Outflow of Resources $ 22,465 $ 0
Deferred Inflow of Resources $ 144,817 $ 0

Net deferred Outflow/(Inflow) of Resources $ 134,145 $ 54,121

Differences between expected and actual experience $ 22,465 $ 0
Changes of assumptions $ 144,817 $ 0
Net difference between projected and actual earnings on investments $ 134,145 $ 54,121

Charges in proportionate share $ 0 $ 54,121
Differences between employer contributions and employer’s proportionate share of system contributions $ 14,803 $ 6,016

Total (prior to post-MD contributions) $ 316,230 $ 60,137
Contributions subsequent to the MD TBD N/A
Net deferred Outflow/(Inflow) of Resources $ 256,093

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 42,389</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>42,389</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>92,260</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>70,084</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,970</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 256,093</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ 970

Employer’s Total Pension Expense/(Income)  $ 970

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,262 | $ 0 |
| Total (prior to post-MD contributions) | $ 3,262 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,262 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 970</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>970</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>825</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>414</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>83</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,262</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
## 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.00216355%
- **Employer’s proportionate share at MD**: 0.00064248%

**Employer’s proportionate share of system NPL/(A) at prior MD**: $124,219

**Employer’s proportionate share of system NPL/(A) at MD**: $96,451

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $155,736
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $46,899

### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $17,283
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68): $18,973
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $2,004

**Employer’s Total Pension Expense/(Income)**: $(3,694)

### Deferred Outflow/(Inflow) of Resources

| Differences between expected and actual experience | $3,191 | $0 |
| Changes of assumptions | $20,571 | $0 |
| Net difference between projected and actual earnings on investments | $19,055 | $0 |
| Changes in proportionate share | $236 | $81,887 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,547 | $7,749 |
| Total (prior to post-MD contributions) | $44,600 | $89,636 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources**: $(45,036)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(13,271)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(13,271)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(6,102)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,334)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,057)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(45,036)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00284764%

Employer’s proportionate share at MD 0.00453583%

Employer’s proportionate share of system NPL/(A) at prior MD $ 163,496

Employer’s proportionate share of system NPL/(A) at MD $ 680,933

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,099,480
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 331,101

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 122,015
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,876
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (16,518)

Employer’s Total Pension Expense/(Income) $ 108,373

Deferred Outflow of Resources

- Differences between expected and actual experience $ 22,528
- Changes of assumptions $ 145,227
- Net difference between projected and actual earnings on investments $ 134,524
- Changes in proportionate share $ 90,883
- Differences between employer contributions and employer’s proportionate share of system contributions $ 0

Deferred Inflow of Resources

- Total (prior to post-MD contributions) $ 393,162
- Contributions subsequent to the MD TBD
- Net Deferred Outflow/(Inflow) of Resources $ 275,266

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 40,759</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>40,759</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>93,517</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>84,934</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,298</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 275,266</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10175680%
Employer’s proportionate share at MD 0.09069346%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,842,327

Employer’s proportionate share of system NPL/(A) at MD $ 13,615,194

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 21,983,999
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,620,338

Employer's proportionate share of collective system Pension Expense/(Income) $ 2,439,668

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ (146,032)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (81,321)

Employer’s Total Pension Expense/(Income) $ 2,212,315

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 450,450 | $ 0 |
| Changes of assumptions | $ 2,903,794 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,689,791 | $ 0 |
| Changes in proportionate share | $ 0 | $ 621,163 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 71,392 | $ 305,905 |
| Total (prior to post-MD contributions) | $ 6,115,427 | $ 927,068 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 5,188,359

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 860,382</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>860,382</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,865,596</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,419,690</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>182,308</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,188,359</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00422463%

Employer’s proportionate share at MD  
0.00365866%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 242,555

Employer’s proportionate share of system NPL/(A) at MD  
$ 549,250

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 886,855
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 267,071

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 98,419
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,659)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,468)

Employer’s Total Pension Expense/(Income)  
$ 87,292

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 18,172 | $ 0
Changes of assumptions  
$ 117,142 | $ 0
Net difference between projected and actual earnings on investments  
$ 108,509 | $ 0
Changes in proportionate share  
$ 8,250 | $ 30,469
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0 | $ 21,559
Total (prior to post-MD contributions)  
$ 252,073 | $ 52,028
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 200,045

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 32,753</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,753</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>73,281</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>54,754</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,502</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 200,045</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 0

Employer’s Total Pension Expense/(Income) $ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00456434%
Employer’s proportionate share at MD 0.00346766%

Employer’s proportionate share of system NPL/(A) at prior MD $ 262,060
Employer’s proportionate share of system NPL/(A) at MD $ 520,576

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 840,557
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 253,128

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 93,281
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (12,884)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,674)

Employer’s Total Pension Expense/(Income) $ 76,723

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 17,223 $ 0
Changes of assumptions $ 111,026 $ 0
Net difference between projected and actual earnings on investments $ 102,844 $ 0
Changes in proportionate share $ 2,875 $ 59,039
Differences between employer contributions and employer’s proportionate share of system contributions $ 10,369 $ 19,131
Total (prior to post-MD contributions) $ 244,337 $ 78,170
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 166,167

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,032</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>25,032</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>63,728</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>47,406</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,971</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 166,167</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer's proportionate share at prior MD  0.00155776%
Employer's proportionate share at MD  0.00107101%

Employer's proportionate share of system NPL/(A) at prior MD  $ 89,438
Employer's proportionate share of system NPL/(A) at MD  $ 160,783
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 259,612
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 78,180

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income)  $ 28,810
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,717)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,035)

Employer's Total Pension Expense/(Income)  $ 21,058

Deferred Outflow of Resources  $ 5,319  $ 0
Deferred Inflow of Resources  $ 34,291  $ 0
Net difference between projected and actual earnings on investments  $ 31,764  $ 0
Changes in proportionate share  $ 1,281  $ 26,204
Differences between employer contributions and employer’s proportionate share of system contributions  $ 793  $ 7,049
Total (prior to post-MD contributions)  $ 73,448  $ 33,253
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 40,195

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,093</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,093</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17,052</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12,147</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>810</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 40,195</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00046613%
Employer’s proportionate share at MD 0.00047491%

Employer’s proportionate share of system NPL/(A) at prior MD $26,763
Employer’s proportionate share of system NPL/(A) at MD $71,295

- Sensitivity: NPL/(A) using discount rate 1.00% lower $115,118
- Sensitivity: NPL/(A) using discount rate 1.00% higher $34,667

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $12,775
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $1,929
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,846)

Employer’s Total Pension Expense/(Income) $12,858

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $2,359 $0
Changes of assumptions $15,206 $0
Net difference between projected and actual earnings on investments $14,085 $0
Changes in proportionate share $6,657 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $7,061
Total (prior to post-MD contributions) $38,307 $7,061
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $31,246

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,779</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,779</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,972</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,798</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>918</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$31,246</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00258789%

Employer’s proportionate share at MD  
0.00348958%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 148,583

Employer’s proportionate share of system NPL/(A) at MD  
$ 523,867

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 845,871
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 254,728

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 93,870

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 11,166
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,583)

Employer’s Total Pension Expense/(Income)  
$ 98,453

Deferred Outflow of Resources  
17,332

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$ 17,332

Changes of assumptions  
$ 111,728

Net difference between projected and actual earnings on investments  
$ 103,494

Changes in proportionate share  
$ 48,541

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 281,095

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 255,337

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 46,435</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 46,435</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 84,660</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 67,030</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 10,777</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 255,337</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
## 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, 2016

#### Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.00942945%
- **Employer’s proportionate share at MD**: 0.00818110%

#### Employer’s proportionate share of system NPL/(A) at prior MD
$541,388

#### Employer’s proportionate share of system NPL/(A) at MD
$1,228,173

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $1,983,090
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $597,195

### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $220,073
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(10,992)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(25,076)

#### Employer’s Total Pension Expense/(Income)
$184,005

### Deferred Outflow of Resources

| Differences between expected and actual experience | $40,633 | $0 |
| Changes of assumptions | $261,940 | $0 |
| Net difference between projected and actual earnings on investments | $242,635 | $0 |
| Changes in proportionate share | $15,764 | $67,204 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $87,256 |
| Total (prior to post-MD contributions) | $560,972 | $154,460 |
| Contributions subsequent to the MD | TBD | N/A |

#### Net Deferred Outflow/(Inflow) of Resources
$406,512

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$62,052</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62,052</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>153,972</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>115,687</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,748</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$406,512</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00320945%

Employer’s proportionate share at MD  
0.00300696%

Employer’s proportionate share of system NPL/(A) at prior MD  
$184,269

Employer’s proportionate share of system NPL/(A) at MD  
$451,415

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$728,884

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$219,499

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$80,888

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (1,609)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,650)

Employer’s Total Pension Expense/(Income)  
$77,629

Deferred Outflow (Income) of Resources

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences</td>
<td>$ 14,935</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes</td>
<td>$ 96,276</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference</td>
<td>$ 89,181</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in share</td>
<td>$ 3,148</td>
<td>$ 10,901</td>
</tr>
<tr>
<td>Differences</td>
<td>$ 1,049</td>
<td>$ 7,517</td>
</tr>
<tr>
<td>Total (prior to MD) contributions</td>
<td>$ 204,589</td>
<td>$ 18,418</td>
</tr>
<tr>
<td>Contributions</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred</td>
<td>$ 186,171</td>
<td>186,171</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$32,805</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,805</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>65,522</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>48,720</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,318</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$186,171</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer's proportionate share at prior MD  
Employer's proportionate share at MD  
Employer's proportionate share of system NPL/(A) at prior MD  
Employer's proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer's proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer's Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$31,667</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$31,667</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$77,559</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$62,237</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$8,421</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$211,550</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)         December 31, 2014

Discount rate                    7.50%
Employer’s proportionate share at prior MD          0.00093945%
Employer’s proportionate share at MD                0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $53,938
Employer’s proportionate share of system NPL/(A) at MD         $0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $11,855
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,001

Employer’s Total Pension Expense/(Income)        $ (10,854)

Deferred Outflow of Resources          Differences between expected and actual experience  $0
                                          Changes of assumptions $0
                                          Net difference between projected and actual earnings on investments $0
                                          Changes in proportionate share $0
                                          Differences between employer contributions and employer’s proportionate share of system contributions $4,967
                                          Total (prior to post-MD contributions) $4,967
                                          Contributions subsequent to the MD TBD
                                          Net Deferred Outflow/(Inflow) of Resources $ (10,854)

Deferred Inflow of Resources           Differences between expected and actual experience  $0
                                          Changes of assumptions $0
                                          Net difference between projected and actual earnings on investments $0
                                          Changes in proportionate share $50,892
                                          Differences between employer contributions and employer’s proportionate share of system contributions $946
                                          Total (prior to post-MD contributions) $51,838
                                          Net Deferred Outflow/(Inflow) of Resources $ (46,871)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (10,854)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(10,854)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(10,982)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,946)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,235)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (46,871)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

<table>
<thead>
<tr>
<th>Description</th>
<th>June 30, 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
<td>December 31, 2014</td>
</tr>
</tbody>
</table>

Discount rate  

<table>
<thead>
<tr>
<th>Description</th>
<th>7.50%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.00129426%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.00083052%</td>
</tr>
</tbody>
</table>

Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  

<table>
<thead>
<tr>
<th>Description</th>
<th>$74,309</th>
<th>$124,680</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sensitivity: NPL/(A) using discount rate 1.00% lower</td>
<td>$201,317</td>
<td></td>
</tr>
<tr>
<td>Sensitivity: NPL/(A) using discount rate 1.00% higher</td>
<td>$60,625</td>
<td></td>
</tr>
</tbody>
</table>

Employer Pension Expense for Measurement Period  

<table>
<thead>
<tr>
<th>Description</th>
<th>$22,341</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer’s proportionate share of collective system Pension Expense/(Income)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>$5,667</th>
<th>$4,585</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net amortization of employer-specific deferred amounts from:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o Changes in proportionate share (per paragraph 54 of GASB 68)</td>
<td>$5,667</td>
<td></td>
</tr>
<tr>
<td>o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)</td>
<td>$4,585</td>
<td></td>
</tr>
</tbody>
</table>

Employer’s Total Pension Expense/(Income)  

<table>
<thead>
<tr>
<th>Description</th>
<th>$21,259</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$4,125</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$26,591</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$24,632</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$474</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$15,446</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$71,268</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Deferred Outflow of Resources  
Deferred Inflow of Resources  

<table>
<thead>
<tr>
<th>Description</th>
<th>$4,125</th>
<th>$0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$26,591</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$24,632</td>
<td></td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$474</td>
<td></td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$15,446</td>
<td></td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$71,268</td>
<td></td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td></td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$46,304</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$8,879</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,879</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$17,283</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$10,594</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$668</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$46,304</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00154510%
Employer’s proportionate share at MD 0.00138289%
Employer’s proportionate share of system NPL/(A) at prior MD $ 88,711
Employer’s proportionate share of system NPL/(A) at MD $ 207,604
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 335,211
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 100,947

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 37,200
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,441)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,954

Employer’s Total Pension Expense/(Income) $ 36,713

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 6,868 $ 0
Changes of assumptions $ 44,277 $ 0
Net difference between projected and actual earnings on investments $ 41,014 $ 0
Changes in proportionate share $ 0 $ 10,127
Differences between employer contributions and employer’s proportionate share of system contributions $ 6,941 $ 0
Total (prior to post-MD contributions) $ 99,100 $ 10,127
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 88,973

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,099</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,099</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>30,967</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>22,814</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,994</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 88,973</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00124294%
Employer’s proportionate share at MD  0.00079223%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 71,363
Employer’s proportionate share of system NPL/(A) at MD  $ 118,932
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 192,036
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 57,830

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 21,311
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,997)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (913)

Employer’s Total Pension Expense/(Income)  $ 14,401

Deferred Outflow of Resources  $ 3,935  $ 0
Deferred Inflow of Resources  $ 25,365  $ 0
Net difference between projected and actual earnings on investments  $ 23,496  $ 0
Changes in proportionate share  $ 0  $ 25,466
Differences between employer contributions and employer’s proportionate share of system contributions  $ 4,943  $ 6,764
Total (prior to post-MD contributions)  $ 57,739  $ 32,230
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 25,509

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,592</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,592</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 11,378</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 8,384</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 564</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 25,509</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00115071%
Employer’s proportionate share at MD 0.00113206%

Employer’s proportionate share of system NPL/(A) at prior MD $ 66,068
Employer’s proportionate share of system NPL/(A) at MD $ 169,948

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 274,410
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 82,637

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 30,453
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (22)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 4,750

Employer’s Total Pension Expense/(Income) $ 35,181

Deferred Outflow of Resources Deferred Inflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 5,623</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 36,246</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 33,575</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 720</td>
<td>$ 1,004</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 16,811</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 92,975</td>
<td>$ 1,004</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 91,971</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,305</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,305</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>30,071</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>22,000</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,288</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 91,971</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00514609%
Employer’s proportionate share at MD 0.00412162%

Employer’s proportionate share of system NPL/(A) at prior MD $ 295,461
Employer’s proportionate share of system NPL/(A) at MD $ 618,751
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 999,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 300,865

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 110,872
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (13,637)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,410)

Employer’s Total Pension Expense/(Income) $ 88,825

| Differences between expected and actual experience | $ 20,471 | $ 0 |
| Changes of assumptions | $ 131,965 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 122,239 | $ 0 |
| Changes in proportionate share | $ 0 | $ 57,908 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 27,680 |
| Total (prior to post-MD contributions) | $ 274,675 | $ 85,588 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 189,087 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 27,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>27,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>73,377</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>55,147</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,791</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 189,087</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00888378%
Employer’s proportionate share at MD 0.00931177%

Employer’s proportionate share of system NPL/(A) at prior MD $ 510,059
Employer’s proportionate share of system NPL/(A) at MD $ 1,397,913
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,257,163
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 679,730

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 250,488
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 11,351
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (26,015)

Employer’s Total Pension Expense/(Income) $ 235,824

Deferred Outflow of Resources $ 46,249 $ 0
Deferred Inflow of Resources $ 298,141 $ 0
Net difference between projected and actual earnings on investments $ 276,169 $ 0

Changes in proportionate share $ 43,417 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 86,597
Total (prior to post-MD contributions) $ 663,976 $ 86,597
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 577,379

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 97,017</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>97,017</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>201,840</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>158,808</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,698</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 577,379</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00120025%

Employer’s proportionate share at MD  
0.00111692%

Employer’s proportionate share of system NPL/(A) at prior MD  
$68,912

**Employer’s proportionate share of system NPL/(A) at MD**  
$167,676

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $270,740
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $81,532

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $30,045

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (836)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 708

**Employer’s Total Pension Expense/(Income)**  
$29,917

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 5,547</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 35,761</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 33,126</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 704</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,906</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 79,044</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

**Net Deferred Outflow/(Inflow) of Resources**  
$73,626

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$13,268</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,268</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,408</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>19,063</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,620</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$73,626</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2650: Pleasant Hill Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00072726%

Employer’s proportionate share at MD  
0.00081002%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 41,755

Employer’s proportionate share of system NPL/(A) at MD  
$ 121,603

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 196,348
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 59,129

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 21,790

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,487
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (844)

Employer’s Total Pension Expense/(Income)  
$ 22,433

Deferred Outflow of Resources  
$ 4,023  
$ 25,935  
$ 24,024  
$ 5,992  
$ 0  
$ 59,974  
TBD  
$ 56,984

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 0  
$ 2,990  
$ 2,990  
N/A  
$ 56,984

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,358</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,358</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>19,286</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14,803</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,179</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 56,984</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00042810%
Employer’s proportionate share at MD 0.00036283%

Employer’s proportionate share of system NPL/(A) at prior MD $ 24,579
Employer’s proportionate share of system NPL/(A) at MD $ 54,469
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 87,950
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 26,485

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,760
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (751)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 88

Employer’s Total Pension Expense/(Income) $ 9,097

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 1,802 | $ 0
Changes of assumptions | $ 11,617 | $ 0
Net difference between projected and actual earnings on investments | $ 10,761 | $ 0
Changes in proportionate share | $ 224 | $ 3,514
Differences between employer contributions and employer’s proportionate share of system contributions | $ 702 | $ 426
Total (prior to post-MD contributions) | $ 25,106 | $ 3,940
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 21,166

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,689</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,689</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,604</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,529</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>656</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 21,166</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of system NPL/(A) at MD using discount rate 1.00% lower  
Employer’s proportionate share of system NPL/(A) at MD using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00203642%
Employer’s proportionate share at MD 0.00187671%

Employer’s proportionate share of system NPL/(A) at prior MD $ 116,920
Employer’s proportionate share of system NPL/(A) at MD $ 281,738

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 454,913
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 136,994

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 50,484
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,242)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,610)

Employer’s Total Pension Expense/(Income) $ 44,632

Deferred Outflow/Inflow of Resources

| Differences between expected and actual experience | $ 9,321 | $ 0 |
| Changes of assumptions | $ 60,088 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 55,660 | $ 0 |
| Changes in proportionate share | $ 0 | $ 12,823 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 218 | $ 7,961 |
| Total (prior to post-MD contributions) | $ 125,287 | $ 20,784 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 104,503 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,656</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 16,656</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 37,721</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 29,523</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,945</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 104,503</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 0

Employer’s Total Pension Expense/(Income) $ 0

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00088961%
Employer’s proportionate share at MD 0.00067949%
Employer’s proportionate share of system NPL/(A) at prior MD $ 51,077
Employer’s proportionate share of system NPL/(A) at MD $ 102,007
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 164,708
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 49,601

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 18,278
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,576)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,547)

Employer’s Total Pension Expense/(Income) $ 11,155

Deferred Outflow of Resources
Differences between expected and actual experience $ 3,375
Changes of assumptions $ 21,756
Net difference between projected and actual earnings on investments $ 20,152
Changes in proportionate share $ 189
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total (prior to post-MD contributions) $ 45,472
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 18,729

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,026</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,026</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,032</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,167</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>477</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,729</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.08815236%
Employer’s proportionate share at MD  0.10532171%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 5,061,234
Employer’s proportionate share of system NPL/(A) at MD  $ 15,811,234

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 25,529,871
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 7,688,154

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,833,170
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 228,398
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (65,168)

Employer’s Total Pension Expense/(Income)  $ 2,996,400

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 523,105  $ 0
Changes of assumptions  $ 3,372,156  $ 0
Net difference between projected and actual earnings on investments  $ 3,123,636  $ 0
Changes in proportionate share  $ 970,007  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 221,623
Total (prior to post-MD contributions)  $ 7,988,904  $ 221,623
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 7,767,281

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,426,410</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,426,410</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,584,807</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,015,502</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 314,153</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,767,281</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00173494%
Employer’s proportionate share at MD  0.00201338%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 99,611
Employer’s proportionate share of system NPL/(A) at MD  $ 302,255
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 488,041
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 146,970
Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 54,160
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 3,583
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (10,019)
Employer’s Total Pension Expense/(Income)  $ 47,724
Deferred Outflow of Resources  $ 10,000  $ 0
Deferred Inflow of Resources
Differences between expected and actual experience  $ 10,000  $ 0
Changes of assumptions  $ 64,464  $ 0
Net difference between projected and actual earnings on investments  $ 59,713  $ 0
Changes in proportionate share  $ 15,318  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 35,149
Total (prior to post-MD contributions)  $ 149,495  $ 35,149
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 114,346

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,712</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,712</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>40,853</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>33,276</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,793</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 114,346</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
measurement date [MD] of the net pension liability/(asset) [NPL/(A)] June 30, 2016
actuarial valuation date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00641459%
Employer’s proportionate share at MD 0.00491065%

Employer’s proportionate share of system NPL/(A) at prior MD $ 368,291
Employer’s proportionate share of system NPL/(A) at MD $ 737,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,190,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 358,462

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 132,097
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (17,354)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,717

Employer’s Total Pension Expense/(Income) $ 118,460

Deferred Outflow of Resources $ 24,390 $ 0
Deferred Inflow of Resources $ 157,228 $ 0
Net difference between projected and actual earnings on investments $ 145,640 $ 0

Changes in proportionate share $ 5,015 $ 80,964
Differences between employer contributions and employer’s proportionate share of system contributions $ 21,130 $ 6,263
Total (prior to post-MD contributions) $ 353,403 $ 87,227
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 266,176

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 45,259</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 45,259</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 98,304</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 69,972</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,381</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 266,176</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.59629138%
Employer’s proportionate share at MD 0.61082630%

Employer’s proportionate share of system NPL/(A) at prior MD $ 34,235,839
Employer’s proportionate share of system NPL/(A) at MD $ 91,699,210

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 148,063,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 44,588,401

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 16,431,322
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 203,564
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 32,530

Employer’s Total Pension Expense/(Income) $ 16,667,416

Deferred Outflow of Resources $ 41,777,778
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 3,033,811
Changes of assumptions $ 19,557,238
Net difference between projected and actual earnings on investments $ 18,115,917
Changes in proportionate share $ 855,893
Differences between employer contributions and employer’s proportionate share of system contributions $ 486,972
Total (prior to post-MD contributions) $ 42,049,831
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 41,777,778

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,562,062</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,562,062</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,242,403</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,848,519</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,562,730</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 41,777,778</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014
Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00000000%
Employer’s proportionate share at MD: 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD: $0
Employer’s proportionate share of system NPL/(A) at MD: $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower: $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher: $0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income): $0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68): $0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $161

Employer’s Total Pension Expense/(Income): $161

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$547</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$547</td>
<td>$0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$547</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$161</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>161</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>161</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>64</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$547</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00023527%
Employer’s proportionate share at MD  0.00026622%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 13,508
**Employer’s proportionate share of system NPL/(A) at MD**  $ 39,966
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 64,531
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 19,433

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 7,161
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 317
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,397)

**Employer’s Total Pension Expense/(Income)**  $ 6,081

| Differences between expected and actual experience | $ 1,322 | $ 0 |
| Changes of assumptions | $ 8,524 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 7,896 | $ 0 |
| Changes in proportionate share | $ 1,666 | $ 236 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 4,862 |
| Total (prior to post-MD contributions) | $ 19,408 | $ 5,098 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 14,310 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,113</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,113</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,189</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,281</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 613</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 14,310</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01308630%
Employer’s proportionate share at MD 0.01218910%
Employer’s proportionate share of system NPL/(A) at prior MD $ 751,345
Employer’s proportionate share of system NPL/(A) at MD $ 1,829,867
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,954,625
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 889,766

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 327,889
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,994)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (23,671)

Employer's Total Pension Expense/(Income) $ 295,224

Deferred Outflow of Resources 60,540 $ 0
Deferred Inflow of Resources 390,267 $ 0
Net difference between projected and actual earnings on investments 361,505 $ 0
Changes in proportionate share 7,607 $ 48,300
Differences between employer contributions and employer’s proportionate share of system contributions 0 $ 76,210
Total (prior to post-MD contributions) 819,919 $ 124,510
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources 695,409 $ 0

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 113,525</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 113,525</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 249,978</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 193,023</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 25,356</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 695,409</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00491170%

Employer’s proportionate share at MD  
0.00455653%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 282,003

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 684,041

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,104,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 332,612

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 122,571

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (2,253)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 4,618

**Employer’s Total Pension Expense/(Income)**  
$ 124,936

**Deferred Outflow of Resources**  
- Differences between expected and actual experience  
$ 22,631
- Changes of assumptions  
$ 145,889
- Net difference between projected and actual earnings on investments  
$ 135,138

**Deferred Inflow of Resources**  
- Changes in proportionate share  
$ 7,461
- Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,619

**Total (prior to post-MD contributions)**  
$ 326,738

**Contributions subsequent to the MD**  
TBD

**Net Deferred Outflow/(Inflow) of Resources**  
$ 307,618

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 57,014</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>57,014</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>105,958</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>77,407</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,226</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 307,618</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00146695%  
Employer’s proportionate share at MD 0.00130223%  

Employer’s proportionate share of system NPL/(A) at prior MD $ 84,224  
**Employer’s proportionate share of system NPL/(A) at MD** $ 195,495  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 315,659  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 95,059  

**Employer Pension Expense for Measurement Period**  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 35,030  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,218)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,936)  

**Employer’s Total Pension Expense/(Income)** $ 24,876  

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferral Outflow of Resources</th>
<th>Deferral Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in assumptions</td>
<td>$ 6,468</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 41,694</td>
<td>$ 0</td>
</tr>
<tr>
<td>$ 38,622</td>
<td>$ 0</td>
<td></td>
</tr>
</tbody>
</table>

Changes in proportion share $ 0 $ 9,396  
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 27,162  
Total (prior to post-MD contributions) $ 86,784 $ 36,558  
Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $ 50,226  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,464</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,464</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>20,696</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>16,800</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,802</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 50,226</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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
$ 0

Deferred Inflow of Resources
$ 0

Differences between expected and actual experience

$ 0
$ 0

Changes of assumptions

$ 0
$ 0

Net difference between projected and actual earnings on investments

$ 0
$ 0

Changes in proportionate share

$ 0
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions

$ 0
$ 0

Total (prior to post-MD contributions)

$ 0
$ 0

Contributions subsequent to the MD

TBD
N/A

Net Deferred Outflow/(Inflow) of Resources

$ 0

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
o Changes in proportionate share (per paragraph 54 of GASB 68)  
o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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  
$ 0

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 0

Changes of assumptions  
$ 0

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 0

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 0

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 0</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Employer #2669:  Roseburg Urban Sanitary Authority

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01182989%

Employer’s proportionate share at MD  
0.01120683%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 679,209

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,682,405

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 2,716,524

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 818,063

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 301,465

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (4,208)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (13,990)

**Employer’s Total Pension Expense/(Income)**  
$ 283,267

**Deferred Outflow of Resources** | **Deferred Inflow of Resources**
--- | ---
Differences between expected and actual experience  
$ 55,661 | $ 0
Changes of assumptions  
$ 358,817 | $ 0
Net difference between projected and actual earnings on investments  
$ 332,373 | $ 0
Changes in proportionate share  
$ 12,218 | $ 33,542
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,795 | $ 45,966
Total (prior to post-MD contributions)  
$ 761,864 | $ 79,508
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 682,356

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 116,212</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 116,212</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 240,658</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 184,371</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 24,903</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 682,356</strong></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00318385%

Employer’s proportionate share at MD  
0.00257615%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 182,800

Employer’s proportionate share of system NPL/(A) at MD  
$ 386,740

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 624,456

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 188,051

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 69,299

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (7,601)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (16,620)

Employer’s Total Pension Expense/(Income)  
$ 45,078

Deferred Outflow of Resources  
$ 12,795

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 82,482

Net difference between projected and actual earnings on investments  
$ 76,404

Changes in proportionate share  
$ 26

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 171,707

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 82,409

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,676</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,676</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>36,945</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>29,601</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,510</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 82,409</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01722209%
Employer's proportionate share at MD  0.01492889%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 988,800
Employer’s proportionate share of system NPL/(A) at MD  $ 2,241,173
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 3,618,747
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,089,762

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 401,589
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (22,488)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,989)

Employer’s Total Pension Expense/(Income)  $ 375,112

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 74,148  $ 0
Changes of assumptions  $ 477,988  $ 0
Net difference between projected and actual earnings on investments  $ 442,762  $ 0
Changes in proportionate share  $ 21,155  $ 123,453
Differences between employer contributions and employer’s proportionate share of system contributions  $ 16,582  $ 26,963
Total (prior to post-MD contributions)  $ 1,032,635  $ 150,416
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 882,219

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 152,573</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>152,573</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>315,727</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>232,812</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,534</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 882,219</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01971713%
Employer’s proportionate share at MD 0.01545292%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,132,051
Employer’s proportionate share of system NPL/(A) at MD $ 2,319,842
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,745,771
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,128,015

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 415,686
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (62,626)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (32,570)

Employer’s Total Pension Expense/(Income) $ 320,490

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 76,751 | $ 0 |
| Changes of assumptions | $ 494,767 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 458,303 | $ 0 |
| Changes in proportionate share | $ 0 | $ 260,979 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,325 | $ 104,275 |
| Total (prior to post-MD contributions) | $ 1,037,146 | $ 365,254 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 671,892 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 90,139</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 90,139</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 265,239</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 204,584</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,790</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 671,892</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.000000%
Employer’s proportionate share at MD  0.000000%

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (385)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (160)

Employer’s Total Pension Expense/(Income)  $ (545)

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportion share | $ 0 | $ 1,309 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 10 | $ 422 |
| Total (prior to post-MD contributions) | $ 10 | $ 1,731 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (1,721) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (545)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(545)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(478)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(153)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,721</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00274205%
Employer’s proportionate share at MD 0.00276542%

Employer’s proportionate share of system NPL/(A) at prior MD $ 157,434
Employer’s proportionate share of system NPL/(A) at MD $ 415,154
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 670,335
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 201,867

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 74,390
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,017
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,357)

Employer’s Total Pension Expense/(Income) $ 74,050

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 13,735 $ 0
Changes of assumptions $ 88,542 $ 0
Net difference between projected and actual earnings on investments $ 82,017 $ 0
Changes in proportionate share $ 13,920 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 16,271
Total (prior to post-MD contributions) $ 198,214 $ 16,271
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 181,943

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 32,827</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,827</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>63,146</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>46,925</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,218</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 181,943</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### Oregon Public Employees Retirement System

**Schedule of Pension Amounts under GASB 68**

**Employer #2675: Salmon Harbor-Douglas County**

#### Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

**June 30, 2016**

#### Actuarial Valuation Date (liability rolled forward to MD)

**December 31, 2014**

<table>
<thead>
<tr>
<th>Discount rate</th>
<th>7.50%</th>
</tr>
</thead>
</table>

| Employer’s proportionate share at prior MD | 0.00224173% |
| Employer’s proportionate share at MD | 0.00258604% |

#### Employer’s proportionate share of system NPL/(A) at prior MD

| Amount | $128,708 |

#### Employer’s proportionate share of system NPL/(A) at MD

| Amount | $388,225 |

- **Sensitivity:** NPL/(A) using discount rate 1.00% lower
  | Amount | $626,853 |

- **Sensitivity:** NPL/(A) using discount rate 1.00% higher
  | Amount | $188,773 |

#### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  | Amount | $69,565 |

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    | Amount | $7,595 |
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    | Amount | $848 |

#### Employer’s Total Pension Expense/(Income)

| Amount | $78,008 |

| Differences between expected and actual experience | $12,844 | $0 |
| Changes of assumptions | $82,799 | $0 |
| Net difference between projected and actual earnings on investments | $76,697 | $0 |
| Changes in proportionate share | $29,700 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $3,497 | $1,849 |
| Total (prior to post-MD contributions) | $205,537 | $1,849 |
| Contributions subsequent to the MD | TBD | N/A |

#### Net Deferred Outflow/(Inflow) of Resources

| Amount | $203,688 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$39,459</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$39,459</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$67,201</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$50,091</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$7,478</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$203,688</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $95,987 | $0 |
| Changes of assumptions | $618,770 | $0 |
| Net difference between projected and actual earnings on investments | $573,168 | $0 |
| Changes in proportionate share | $30,000 | $146,272 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $170,595 | $1,251 |
| Total (prior to post-MD contributions) | $1,488,520 | $147,523 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,340,997 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$252,279</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$252,279</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$457,145</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$333,885</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$45,409</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,340,997</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)       December 31, 2014
Discount rate       7.50%
Employer’s proportionate share at prior MD       0.00000000%
Employer’s proportionate share at MD       0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD       $ 0
Employer’s proportionate share of system NPL/(A) at MD       $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower       $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher       $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)       $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)       $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)       $ 0

Employer’s Total Pension Expense/(Income)       $ 0

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 0</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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) \([NPL/(A)]\)  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
o Changes in proportionate share (per paragraph 54 of GASB 68)  
o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 71,962</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 71,962</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 115,620</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 84,667</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,821</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 357,033</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04182593%
Employer’s proportionate share at MD 0.04020500%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,401,420
Employer’s proportionate share of system NPL/(A) at MD $ 6,035,704
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,745,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,934,839

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,081,521
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (29,415)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,731

Employer’s Total Pension Expense/(Income) $ 1,053,837

| Differences between expected and actual experience | $ 199,687 | $ 0 |
| Changes of assumptions | $ 1,287,271 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,192,402 | $ 0 |
| Changes in proportionate share | $ 0 | $ 118,275 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 115,401 | $ 80,440 |
| Total (prior to post-MD contributions) | $ 2,794,761 | $ 198,715 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 2,596,046

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 454,516</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>454,516</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>896,602</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>691,418</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>98,993</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,596,046</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00215576%
Employer’s proportionate share at MD 0.00188175%

Employer’s proportionate share of system NPL/(A) at prior MD $123,772

**Employer’s proportionate share of system NPL/(A) at MD $282,494**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $456,134
- Sensitivity: NPL/(A) using discount rate 1.00% higher $137,362

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $50,619
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(218)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,473

**Employer’s Total Pension Expense/(Income) $55,874**

| Differences between expected and actual experience | Deferred Outflow of Resources | $9,346 | Deferred Inflow of Resources | $0 |
| Changes of assumptions | $60,249 | $0 |
| Net difference between projected and actual earnings on investments | $55,809 | $0 |
| Changes in proportionate share | $10,922 | $14,751 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $18,223 | $0 |
| Total (prior to post-MD contributions) | $154,549 | $14,751 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $139,798 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$27,824</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$27,824</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$47,156</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$32,780</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$4,214</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$139,798</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00185100%

Employer’s proportionate share at MD  
0.00172369%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 106,274

Employer’s proportionate share of system NPL/(A) at MD  $ 258,766

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 417,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 125,824

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 46,368
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (1,476)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 556

Employer’s Total Pension Expense/(Income)  $ 45,448

Deferred Outflow of Resources  $ 8,561  $ 0
Deferred Inflow of Resources  $ 556  $ 0

Differences between expected and actual experience  $ 8,561  $ 0
Changes of assumptions  $ 55,189  $ 0
Net difference between projected and actual earnings on investments  $ 51,121  $ 0

Changes in proportionate share  $ 403  $ 6,853
Differences between employer contributions and employer’s proportionate share of system contributions  $ 4,125  $ 2,046

Total (prior to post-MD contributions)  $ 119,399  $ 8,899
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 110,500

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 19,753</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 19,753</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 38,401</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 28,711</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,882</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 110,500</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00026216%

Employer’s proportionate share at MD  
0.00175716%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 15,052

Employer’s proportionate share of system NPL/(A) at MD  
$ 263,791

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 425,934

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 128,267

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 47,268

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 18,789
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,298

Employer’s Total Pension Expense/(Income)  
$ 72,355

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 8,727 | $ 0
Changes of assumptions  
$ 56,260 | $ 0
Net difference between projected and actual earnings on investments  
$ 52,114 | $ 0
Changes in proportionate share  
$ 80,726 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 20,387 | $ 1,241
Total (prior to post-MD contributions)  
$ 218,214 | $ 1,241
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 216,973

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 46,162</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 46,162</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 64,370</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 50,510</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,770</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 216,973</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00034276%
Employer’s proportionate share at MD 0.00031973%

Employer’s proportionate share of system NPL/(A) at prior MD $19,679

Employer’s proportionate share of system NPL/(A) at MD $47,999
- Sensitivity: NPL/(A) using discount rate 1.00% lower $77,502
- Sensitivity: NPL/(A) using discount rate 1.00% higher $23,339

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $8,601
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(384)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(817)

Employer’s Total Pension Expense/(Income) $7,400

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $1,588 $0
Changes of assumptions $10,237 $0
Net difference between projected and actual earnings on investments $9,483 $0
Changes in proportionate share $0 $1,565
Differences between employer contributions and employer’s proportionate share of system contributions $0 $2,538
Total (prior to post-MD contributions) $21,308 $4,103
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $17,205

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,634</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,634</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,291</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,992</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>655</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$17,205</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00251674%
Employer’s proportionate share at MD 0.00076753%

Employer’s proportionate share of system NPL/(A) at prior MD $144,498
**Employer’s proportionate share of system NPL/(A) at MD** $115,224
- Sensitivity: NPL/(A) using discount rate 1.00% lower $186,048
- Sensitivity: NPL/(A) using discount rate 1.00% higher $56,027

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $20,647
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(19,874)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $7,313

**Employer’s Total Pension Expense/(Income)** $8,086

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>$3,812</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$22,763</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$6,883</td>
<td>$94,167</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$25,381</td>
<td>$674</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$83,414</td>
<td>$94,841</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$-11,427</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(3,356)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(3,356)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,408</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,436)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,688)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(11,427)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01411661%

Employer’s proportionate share at MD  
0.01303446%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 810,500

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,956,775

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,159,539

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 951,475

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 350,629

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (15,804)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,396)

Employer’s Total Pension Expense/(Income)  
$ 332,429

Deferred Outflow of Resources  

<table>
<thead>
<tr>
<th>Activity</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 64,739</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 417,333</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 386,577</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 65,925</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 44,228</td>
<td>$ 38,162</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 912,877</td>
<td>$ 104,087</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 808,790</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 138,129</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>138,129</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>283,132</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>218,919</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,480</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 808,790</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00319616%

Employer’s proportionate share at MD  
0.00319095%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 183,506

Employer’s proportionate share of system NPL/(A) at MD  
$ 479,036

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 773,483
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 232,929

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 85,837

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,850)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,205

Employer’s Total Pension Expense/(Income)  
$ 85,192

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 15,849

Changes of assumptions  
$ 102,167

Net difference between projected and actual earnings on investments  
$ 94,637

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,962

Total (prior to post-MD contributions)  
$ 228,615

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 214,810

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 37,626</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>37,626</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>73,140</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>57,682</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,737</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 214,810</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00381818%
Employer’s proportionate share at MD 0.00444801%

Employer’s proportionate share of system NPL/(A) at prior MD $ 219,219

Employer’s proportionate share of system NPL/(A) at MD $ 667,750

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,078,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 324,691

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 119,652
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,251
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,924)

Employer’s Total Pension Expense/(Income) $ 121,979

Deferred Outflow of Resources $ 22,092
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 142,415
Net difference between projected and actual earnings on investments $ 131,919

Changes in proportionate share $ 33,906
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total (prior to post-MD contributions) $ 330,332
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 312,517

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 55,674</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 55,674</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 104,908</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 83,196</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,065</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 312,517</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00597939%
Employer’s proportionate share at MD  0.00553175%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 343,304
**Employer’s proportionate share of system NPL/(A) at MD**  $ 830,444
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,340,890
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 403,800

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 148,805
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (7,274)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (4,322)

**Employer’s Total Pension Expense/(Income)**  $ 137,209

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 27,475 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions |  | $ 177,114 | $ 0 |
| Net difference between projected and actual earnings on investments |  | $ 164,061 | $ 0 |
| Changes in proportionate share |  |  |  | $ 29,776 |
| Differences between employer contributions and employer’s proportionate share of system contributions |  |  | $ 17,325 |
| Total (prior to post-MD contributions) |  | $ 368,650 | $ 47,101 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources |  |  | $ 321,549 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 54,749</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>54,749</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>115,365</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>85,980</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,705</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 321,549</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09080452%
Employer’s proportionate share at MD 0.08516355%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,213,506
Employer’s proportionate share of system NPL/(A) at MD $ 12,785,026

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 20,643,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,216,672

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,290,913
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (80,387)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (33,839)

Employer’s Total Pension Expense/(Income) $ 2,176,687

Deferred Outflow of Resources
Differences between expected and actual experience $ 422,985
Changes of assumptions $ 2,726,739
Net difference between projected and actual earnings on investments $ 2,525,785
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 85,089
Total (prior to post-MD contributions) $ 5,760,598
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 5,254,457

Deferred Inflow of Resources
Differences between expected and actual experience $ 0
Changes of assumptions $ 0
Net difference between projected and actual earnings on investments $ 336,877
Differences between employer contributions and employer’s proportionate share of system contributions $ 169,264
Total (prior to post-MD contributions) $ 506,141
Contributions subsequent to the MD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,254,457

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 907,186</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 907,186</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,844,949</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,404,850</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 190,285</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,254,457</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00798419%

Employer’s proportionate share at MD  
0.00717087%

Employer’s proportionate share of system NPL/(A) at prior MD  
$458,409

Employer’s proportionate share of system NPL/(A) at MD  
$1,076,514

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,738,211

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $523,451

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $192,898

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (8,963)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $2,686

Employer’s Total Pension Expense/(Income)  
$186,621

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$35,616  
$0
Changes of assumptions  
$229,595  
$0
Net difference between projected and actual earnings on investments  
$212,674  
$0
Changes in proportionate share  
$4,143  
$43,785
Differences between employer contributions and employer’s proportionate share of system contributions  
$15,565  
$5,823
Total (prior to post-MD contributions)  
$497,593  
$49,608
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$447,985

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
</table>
| 1st Fiscal Year  
| | $79,727|
| 2nd Fiscal Year  
| | 79,727|
| 3rd Fiscal Year  
| | 157,350|
| 4th Fiscal Year  
| | 116,204|
| 5th Fiscal Year  
| | 14,976|
| Thereafter  
| | 0|
| Total  
| | $447,985|

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate

Employer’s proportionate share at prior MD

Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD

Employer’s proportionate share of system NPL/(A) at MD

• Sensitivity: NPL/(A) using discount rate 1.00% lower

• Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources  Deferred Inflow of Resources

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00047977%
Employer’s proportionate share at MD 0.00068253%

Employer’s proportionate share of system NPL/(A) at prior MD $ 27,546
**Employer’s proportionate share of system NPL/(A) at MD $ 102,464**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 165,445
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 49,823

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 18,360
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,581
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 872

**Employer’s Total Pension Expense/(Income) $ 21,813**

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 3,390</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 21,853</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 20,243</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Differences between employer contributions and employer’s proportionate share of system contributions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 59,896</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 59,896

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 11,639</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>11,639</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>19,015</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>15,004</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>2,598</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 59,896</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00311493%
Employer’s proportionate share at MD 0.00259105%

Employer’s proportionate share of system NPL/(A) at prior MD $ 178,843
Employer’s proportionate share of system NPL/(A) at MD $ 388,977
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 628,068
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 189,139

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 69,700
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,355)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,345)

Employer’s Total Pension Expense/(Income) $ 58,000

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 12,869 $ 0
Changes of assumptions $ 82,959 $ 0
Net difference between projected and actual earnings on investments $ 76,845 $ 0
Changes in proportionate share $ 0 $ 34,307
Differences between employer contributions and employer’s proportionate share of system contributions $ 5,324 $ 13,898
Total (prior to post-MD contributions) $ 177,997 $ 48,205
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 129,792

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 19,376</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,376</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>48,550</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>37,832</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,659</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 129,792</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 613

**Employer’s Total Pension Expense/(Income)**  
$ 613

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,220</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,220</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,220</td>
<td></td>
</tr>
</tbody>
</table>
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01645205%

Employer’s proportionate share at MD  
0.01437831%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 944,588

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,158,518

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,485,287

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,049,571

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 386,779

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (35,225)
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,883)

Employer’s Total Pension Expense/(Income)  
$ 345,671

Deferred Outflow of Resources  |  Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 71,413  
$ 0

Changes of assumptions  
$ 460,360  
$ 0

Net difference between projected and actual earnings on investments  
$ 426,433  
$ 0

Changes in proportionate share  
$ 0  
$ 143,134

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 35,977  
$ 45,525

Total (prior to post-MD contributions)  
$ 994,183  
$ 188,659

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 805,524

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$131,339</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>131,339</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>290,021</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>223,407</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>29,419</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$805,524</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00205766%

Employer’s proportionate share at MD  
0.00295719%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 118,140

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 443,943

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 716,820
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 215,866

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 79,549

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 11,222
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,382

**Employer’s Total Pension Expense/(Income)**  
$ 92,153

| Differences between expected and actual experience | $ 14,688 | $ 0 |
| Changes of assumptions | $ 94,682 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 87,704 | $ 0 |

- Changes in proportionate share  
  $ 48,425  
  $ 135

- Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 6,054  
  $ 570

**Total (prior to post-MD contributions)**  
$ 251,553  
$ 705

Contributions subsequent to the MD  
TBD  
N/A

**Net Deferred Outflow/(Inflow) of Resources**  
$ 250,848

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 48,071</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>48,071</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>80,497</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>63,494</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>10,715</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 250,848</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
• Sensitivity: NPL/(A) using discount rate 1.00% lower  
• Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
• Employer’s proportionate share of collective system Pension Expense/(Income)  
• Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**
December 31, 2014

- **Discount rate**: 7.50%
- **Employer's proportionate share at prior MD**: 0.00000000%
- **Employer's proportionate share at MD**: 0.00000000%
- **Employer's proportionate share of system NPL/(A) at prior MD**: $0
- **Employer's proportionate share of system NPL/(A) at MD**: $0

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $0
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $0

**Employer Pension Expense for Measurement Period**

- **Employer's proportionate share of collective system Pension Expense/(Income)**: $0
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $9,988
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $4,009

**Employer's Total Pension Expense/(Income)**: $(13,997)

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

- **Changes in proportionate share**: $0
- **Differences between employer contributions and employer’s proportionate share of system contributions**: $142
- **Total (prior to post-MD contributions)**: $142
- **Contributions subsequent to the MD**: TBD
- **Net Deferred Outflow/(Inflow) of Resources**: $(44,347)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(13,997)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(13,997)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(12,376)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(3,977)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(44,347)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04615875%

Employer’s proportionate share at MD  
0.04107343%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,650,187

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,166,076

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,956,156
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,998,231

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,104,882

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (53,571)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,524

Employer’s Total Pension Expense/(Income)  
$ 1,065,835

Deferred Outflow of Resources | Deferred Inflow of Resources
------------------------------|--------------------------
Differences between expected and actual experience  
$ 204,001 | $ 0
Changes of assumptions  
$ 1,315,076 | $ 0
Net difference between projected and actual earnings on investments  
$ 1,218,158 | $ 0
Changes in proportionate share  
$ 34,324 | $ 273,765
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 107,663 | $ 46,482
Total (prior to post-MD contributions)  
$ 2,879,222 | $ 320,247
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 2,558,975

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 453,569</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>453,569</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>899,496</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>666,254</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>86,086</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,558,975</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00109304%
Employer’s proportionate share at MD  0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 62,756
Employer’s proportionate share of system NPL/(A) at MD  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (13,860)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (931)

Employer’s Total Pension Expense/(Income)  $ (14,791)

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 0  $ 0
Changes of assumptions  $ 0  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 0
Changes in proportionate share  $ 0  $ 59,444
Differences between employer contributions and employer’s proportionate share of system contributions  $ 3,984  $ 7,712
Total (prior to post-MD contributions)  $ 3,984  $ 67,156
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ (63,172)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (14,791)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(14,791)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(15,208)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(14,367)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,015)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -63,172</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00118119%
Employer’s proportionate share at MD 0.00095797%

Employer’s proportionate share of system NPL/(A) at prior MD $67,818
Employer’s proportionate share of system NPL/(A) at MD $143,814

- Sensitivity: NPL/(A) using discount rate 1.00% lower $232,211
- Sensitivity: NPL/(A) using discount rate 1.00% higher $69,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $25,770
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $2,502
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $292

Employer’s Total Pension Expense/(Income) $22,976

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $4,758 | $0
Changes of assumptions | $30,672 | $0
Net difference between projected and actual earnings on investments | $28,412 | $0
Changes in proportionate share | $997 | $12,017
Differences between employer contributions and employer’s proportionate share of system contributions | $2,996 | $3,121
Total (prior to post-MD contributions) | $67,835 | $15,138
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $52,697

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$8,695</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,695</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$19,289</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$14,333</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,683</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$52,697</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00092029%
Employer’s proportionate share at MD 0.00016784%

Employer’s proportionate share of system NPL/(A) at prior MD $52,838
Employer’s proportionate share of system NPL/(A) at MD $25,197

- Sensitivity: NPL/(A) using discount rate 1.00% lower $40,684
- Sensitivity: NPL/(A) using discount rate 1.00% higher $12,252

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $4,515
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(9,486)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(3,768)

Employer’s Total Pension Expense/(Income) $8,739

Deferred Outflow of Resources $834 $0
Deferred Inflow of Resources $5,374 $0

Differences between expected and actual experience $834 $0
Changes of assumptions $5,374 $0
Net difference between projected and actual earnings on investments $4,978 $0

Changes in proportionate share $0 $40,731
Differences between employer contributions and employer’s proportionate share of system contributions $0 $11,857

Total (prior to post-MD contributions) $11,186 $52,588
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $41,402

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (11,241)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(11,241)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,788)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,615)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,518)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -41,402</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00112059%
Employer’s proportionate share at MD 0.00137961%

Employer’s proportionate share of system NPL/(A) at prior MD $ 64,338
Employer’s proportionate share of system NPL/(A) at MD $ 207,111

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 334,416
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 100,707

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 37,112
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,339
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,872)

Employer’s Total Pension Expense/(Income) $ 36,579

Deferred Outflow of Resources $ 6,852
Deferred Inflow of Resources $ 0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD TBD

Net Deferred Outflow/(Inflow) of Resources $ 93,082

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,013</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,013</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>31,436</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25,528</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,091</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 93,082</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00874915%  
Employer’s proportionate share at MD 0.00798006%  
Employer’s proportionate share of system NPL/(A) at prior MD $ 502,329  
Employer’s proportionate share of system NPL/(A) at MD $ 1,197,992  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,934,358  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 582,519  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 214,665  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (12,574)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,001)  

Employer’s Total Pension Expense/(Income) $ 199,090  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience $ 39,635 $ 0  
Changes of assumptions $ 255,503 $ 0  
Net difference between projected and actual earnings on investments $ 236,673 $ 0  
Changes in proportionate share $ 0 $ 51,414  
Differences between employer contributions and employer’s proportionate share of system contributions $ 10,008 $ 17,000  
Total (prior to post-MD contributions) $ 541,819 $ 68,414  
Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $ 473,405  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 80,134</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>80,134</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>167,954</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>128,115</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,068</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 473,405</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00360917%

Employer’s proportionate share at MD  
0.00454728%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 207,219

Employer’s proportionate share of system NPL/(A) at MD  
$ 682,652

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,102,256
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 331,937

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 122,323

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 8,189
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,092

Employer’s Total Pension Expense/(Income)  
$ 134,604

Deferred Outflow of Resources  
$ 22,585

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 145,593

Net difference between projected and actual earnings on investments  
$ 134,863

Changes in proportionate share  
$ 50,503

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,157

Total (prior to post-MD contributions)  
$ 368,701

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 356,613

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 66,819</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>66,819</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>116,325</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>91,595</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,056</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 356,613</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00715800%
Employer’s proportionate share at MD 0.00781601%

Employer’s proportionate share of system NPL/(A) at prior MD $ 410,974
Employer’s proportionate share of system NPL/(A) at MD $ 1,173,365
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,894,593
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 570,544

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 210,252
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,029)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,344)

Employer’s Total Pension Expense/(Income) $ 198,879

Deferred Outflow of Resources       Deferred Inflow of Resources
Differences between expected and actual experience $ 38,820 $ 0
Changes of assumptions $ 250,250 $ 0
Net difference between projected and actual earnings on investments $ 231,808 $ 0
Changes in proportionate share $ 35,423 $ 38,308
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,062 $ 25,642
Total (prior to post-MD contributions) $ 558,363 $ 63,950
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 494,413

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 82,369</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>82,369</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>170,014</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>138,186</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,476</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 494,413</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014

Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00138076%
Employer’s proportionate share at MD | 0.00116418%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 79,276
Employer’s proportionate share of system NPL/(A) at MD | $ 174,770
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 282,196
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 84,981

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) | $ 31,317
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) | $ (3,456)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 2,508

Employer’s Total Pension Expense/(Income) | $ 30,369

Deferred Outflow of Resources | Deferred Inflow of Resources
Differences between expected and actual experience | $ 5,782 | $ 0
Changes of assumptions | $ 37,274 | $ 0
Net difference between projected and actual earnings on investments | $ 34,527 | $ 0
Changes in proportionate share | | $ 14,187
Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,536 | $ 0
Total (prior to post-MD contributions) | $ 87,119 | $ 14,187
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 72,932

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,015</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 13,015</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 25,507</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18,901</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,495</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 72,932</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07988363%
Employer’s proportionate share at MD 0.07539069%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,586,488
Employer’s proportionate share of system NPL/(A) at MD $ 11,317,893
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,274,624
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,503,284

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,028,021
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 16,975
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (51,017)

Employer’s Total Pension Expense/(Income) $ 1,993,979

| Differences between expected and actual experience | $ 374,445 | $ 0 |
| Changes of assumptions | $ 2,413,835 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,235,941 | $ 0 |
| Changes in proportionate share | $ 248,963 | $ 241,873 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 17,323 | $ 202,209 |
| Total (prior to post-MD contributions) | $ 5,290,507 | $ 444,082 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,846,425 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 870,159</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 870,159</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,691,860</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,251,204</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 163,042</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,846,425</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00265422%
Employer’s proportionate share at MD 0.00264121%
Employer’s proportionate share of system NPL/(A) at prior MD $ 152,391
Employer’s proportionate share of system NPL/(A) at MD $ 396,507
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 640,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 192,800

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 71,049
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (939)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,196)

Employer’s Total Pension Expense/(Income) $ 66,914

Deferred Outflow of Resources DEFERRED INFLOW OF RESOURCES
Differences between expected and actual experience $ 13,118 $ 0
Changes of assumptions $ 84,565 $ 0
Net difference between projected and actual earnings on investments $ 78,333 $ 0
Changes in proportionate share $ 0 $ 3,340
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 10,166
Total (prior to post-MD contributions) $ 176,016 $ 13,506
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 162,510

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 27,542</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>27,542</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>56,927</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,276</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,223</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 162,510</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00164778%

Employer’s proportionate share at MD  
0.00190366%

Employer’s proportionate share of system NPL/(A) at prior MD  
$94,607

Employer’s proportionate share of system NPL/(A) at MD  
$285,784

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $461,445
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $138,961

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $51,209

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $2,215
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $2,085

Employer’s Total Pension Expense/(Income)  
$55,509

Deferred Outflow of Resources  
$9,455

Deferred Inflow of Resources  
$0

Differences between expected and actual experience

Changes of assumptions  
$60,951

Net difference between projected and actual earnings on investments  
$56,459

Changes in proportionate share  
$13,775

Differences between employer contributions and employer’s proportionate share of system contributions  
$10,152

Total (prior to post-MD contributions)  
$150,792

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$146,410

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$27,132</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$27,132</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$48,101</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$37,915</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$6,130</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$146,410</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 2,985

Employer’s Total Pension Expense/(Income)
$ 2,985

Deferred Outflow of Resources
$ 0
$ 0

Deferred Inflow of Resources
$ 0
$ 0

Differences between expected and actual experience
$ 0
$ 0

Changes of assumptions
$ 0
$ 0

Net difference between projected and actual earnings on investments
$ 0
$ 0

Changes in proportionate share
$ 0
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions
$ 12,833
$ 0

Total (prior to post-MD contributions)
$ 12,833
$ 0

Contributions subsequent to the MD
TBD
N/A

Net Deferred Outflow/(Inflow) of Resources
$ 12,833

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,985</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,985</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,985</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,985</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 893</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,833</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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  
$ 0

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 0

Changes of assumptions  
$ 0

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 0

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 0

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 0

Employer’s Total Pension Expense/(Income) $ 0

Deferred Outflow of Resources Deferred Inflow of Resources

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00667965%
Employer’s proportionate share at MD  0.00453425%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 383,510
Employer’s proportionate share of system NPL/(A) at MD  $ 680,696

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,099,097
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 330,986

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 121,972
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (26,826)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (9,013)

Employer’s Total Pension Expense/(Income)  $ 86,133

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 22,520  $ 0
Changes of assumptions  $ 145,176  $ 0
Net difference between projected and actual earnings on investments  $ 134,477  $ 0
Changes in proportionate share  $ 116  $ 115,496
Differences between employer contributions and employer’s proportionate share of system contributions  $ 9,031  $ 35,091
Total (prior to post-MD contributions)  $ 311,320  $ 150,587
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 160,733

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,543</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 18,543</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 69,469</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 50,661</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,518</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 160,733</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00163624%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 245,638
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 396,623
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 119,440

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 44,015
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 19,827
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,994

Employer’s Total Pension Expense/(Income) $ 72,836

Deferred Outflow of Resources                      Deferred Inflow of Resources
Differences between expected and actual experience $ 8,127                          $ 0
Changes of assumptions                              $ 52,389                          $ 0
Net difference between projected and actual earnings on investments $ 48,528                          $ 0
Changes in proportionate share                      $ 88,086                          $ 2,239
Differences between employer contributions and employer’s proportionate share of system contributions $ 27,397                          $ 0
Total (prior to post-MD contributions)              $ 224,527                          $ 2,239
Contributions subsequent to the MD TBD             N/A
Net Deferred Outflow/(Inflow) of Resources          $ 222,288

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 48,445</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 48,445</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 64,637</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 50,592</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 10,168</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 222,288</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
$ 822

Employer’s Total Pension Expense/(Income)  
$ 822

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,404 | $ 0
Total (prior to post-MD contributions) | $ 2,404 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 2,404

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 822</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 822</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 626</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 134</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,404</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00205211%

Employer’s proportionate share at MD  
0.00238212%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 117,821

Employer’s proportionate share of system NPL/(A) at MD  
$ 357,612

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 577,423

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 173,887

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 64,079

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,436
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,508

Employer’s Total Pension Expense/(Income)  
$ 72,023

Deferred Outflow of Resources  
$ 11,831

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 11,831

Changes of assumptions  
$ 76,270

Net difference between projected and actual earnings on investments  
$ 70,649

Changes in proportionate share  
$ 18,796

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 13,283

Total (prior to post-MD contributions)  
$ 190,829

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 186,766

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 36,514</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>36,514</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>61,633</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>45,403</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,703</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 186,766</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 89,289</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 89,289</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 159,214</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 124,495</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,809</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 482,097</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01451586%
Employer’s proportionate share at MD 0.01130766%

Employer’s proportionate share of system NPL/(A) at prior MD $833,422
Employer’s proportionate share of system NPL/(A) at MD $1,697,542

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,740,965
- Sensitivity: NPL/(A) using discount rate 1.00% higher $825,424

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $304,178
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(48,883)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(18,107)

Employer’s Total Pension Expense/(Income) $237,188

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $56,162 $0
Changes of assumptions $362,045 $0
Net difference between projected and actual earnings on investments $335,363 $0
Changes in proportionate share $0 $202,355
Differences between employer contributions and employer’s proportionate share of system contributions $4,458 $58,591
Total (prior to post-MD contributions) $758,028 $260,946
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $497,082

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$68,629</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$68,629</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$195,522</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$148,755</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$15,548</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$497,082</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00597198%
Employer’s proportionate share at MD 0.00511096%

Employer’s proportionate share of system NPL/(A) at prior MD $ 342,879

Employer’s proportionate share of system NPL/(A) at MD $ 767,274
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,238,891
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 373,084

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 137,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,723)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (970)

Employer’s Total Pension Expense/(Income) $ 126,793

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $ 25,385 | $ 0
Changes of assumptions $ 163,641 | $ 0
Net difference between projected and actual earnings on investments $ 151,581 | $ 0
Changes in proportionate share $ 3,596 | $ 46,352
Differences between employer contributions and employer’s proportionate share of system contributions $ 15,821 | $ 15,025
Total (prior to post-MD contributions) $ 360,024 | $ 61,377
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 298,647

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 50,605</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>50,605</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>106,883</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>80,345</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,208</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 298,647</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2729: Douglas County Fire District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.13494030%

Employer's proportionate share at MD  
0.12295261%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,747,545

Employer’s proportionate share of system NPL/(A) at MD  
$ 18,458,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 29,803,583
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 8,975,154

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,307,444
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (167,542)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (231,272)

Employer’s Total Pension Expense/(Income)  
$ 2,908,630

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 610,673 | $ 0
Changes of assumptions | $ 3,936,657 | $ 0
Net difference between projected and actual earnings on investments | $ 3,646,535 | $ 0
Changes in proportionate share | $ 0 | $ 704,719
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 729,695
Total (prior to post-MD contributions) | $ 8,193,865 | $ 1,434,414
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 6,759,451

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,075,823</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,075,823</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,456,030</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,905,037</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 246,738</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,759,451</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02530615%
Employer’s proportionate share at MD 0.02175027%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,452,943
**Employer’s proportionate share of system NPL/(A) at MD** $ 3,265,221
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,272,242
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,587,701

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 585,086
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (32,803)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (17,543)

**Employer’s Total Pension Expense/(Income)** $ 534,740

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 108,028 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 696,393 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 645,071 | $ 0 |
| Changes in proportionate share | $ 39,830 | $ 191,428 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,810 | $ 61,303 |
| Total (prior to post-MD contributions) | $ 1,494,132 | $ 252,731 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,241,401 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 210,517</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 210,517</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 449,418</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 331,475</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 39,474</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,241,401</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00095880%

Employer’s proportionate share at MD  

0.00099812%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 55,049

Employer’s proportionate share of system NPL/(A) at MD  

$ 149,841

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 241,943

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 72,860

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 26,850

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 58
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,741)

Employer’s Total Pension Expense/(Income)  

$ 25,167

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 4,957 | $ 0 |
| Changes of assumptions | $ 31,957 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 29,602 | $ 0 |

Deferred Inflow of Resources  

| Changes in proportionate share | $ 2,117 | $ 1,478 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,009 | $ 6,721 |

Total (prior to post-MD contributions)  

$ 70,642  

Contributions subsequent to the MD  

TBD  

Net Deferred Outflow/(Inflow) of Resources  

$ 62,443

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,288</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,288</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,596</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17,573</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,699</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 62,443</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00234046%

Employer’s proportionate share at MD  
0.00184563%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 134,377

Employer’s proportionate share of system NPL/(A) at MD  
$ 277,072

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 447,379
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 134,725

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 49,648

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,683)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (11,247)

Employer’s Total Pension Expense/(Income)  
$ 32,718

Deferred Outflow of Resources       Deferred Inflow of Resources
Differences between expected and actual experience  
$ 9,167  
$ 0
Changes of assumptions  
$ 59,093  
$ 0
Net difference between projected and actual earnings on investments  
$ 54,738  
$ 0
Changes in proportionate share  
$ 1,740  
$ 26,638
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 37,792
Total (prior to post-MD contributions)  
$ 124,738  
$ 64,430
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 60,308

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,206</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 5,206</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 26,843</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 21,278</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,775</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 60,308</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00454273%
Employer’s proportionate share at MD  0.00465156%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 260,819
Employer’s proportionate share of system NPL/(A) at MD  $ 698,307
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,127,533
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 339,549

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 125,128
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 3,745
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (8,780)

Employer’s Total Pension Expense/(Income)  $ 120,093

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 23,103  $ 0
Changes of assumptions  $ 148,932  $ 0
Net difference between projected and actual earnings on investments  $ 137,956  $ 0
Changes in proportionate share  $ 13,960  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 28,532
Total (prior to post-MD contributions)  $ 323,951  $ 28,532
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 295,419

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 50,754</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 50,754</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 102,665</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 79,869</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,378</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 295,419</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 0

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 0

Employer’s Total Pension Expense/(Income)  
$ 0

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes of assumptions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on investments</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in proportion share</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Differences between employer contributions and employer’s proportionate share of system contributions</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total (prior to post-MD contributions)</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contributions subsequent to the MD</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Deferred Outflow/(Inflow) of Resources</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]          June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)                    December 31, 2014
Discount rate                                                               7.50%
Employer’s proportionate share at prior MD                                  0.00058436%
Employer’s proportionate share at MD                                        0.00072596%
Employer’s proportionate share of system NPL/(A) at prior MD                $ 33,551
**Employer’s proportionate share of system NPL/(A) at MD**                   $ 108,983
  - Sensitivity: NPL/(A) using discount rate 1.00% lower                  $ 175,972
  - Sensitivity: NPL/(A) using discount rate 1.00% higher                 $ 52,993

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 19,528
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)          $ 2,168
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,351)

**Employer’s Total Pension Expense/(Income)**                                $ 18,345

| Differences between expected and actual experience     | $ 3,606  | $ 0  |
| Changes of assumptions                                   | $ 23,244 | $ 0  |
| Net difference between projected and actual earnings on investments | $ 21,531 | $ 0  |
| Changes in proportionate share                          | $ 8,966  | $ 0  |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0      | $ 11,960 |
| Total (prior to post-MD contributions)                  | $ 57,347 | $ 11,960 |
| Contributions subsequent to the MD                      | TBD      | N/A  |
| Net Deferred Outflow/(Inflow) of Resources              | $ 45,387 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,524</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,524</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,778</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12,677</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,883</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 45,387</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02440018%

Employer’s proportionate share at MD  
0.02158824%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,400,927

**Employer’s proportionate share of system NPL/(A) at MD**  
$3,240,896

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,232,967
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,575,874

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $580,727
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $21,670
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $12,709

**Employer’s Total Pension Expense/(Income)**  
$571,766

Deferred Outflow of Resources  
$107,223

Deferred Inflow of Resources  
$0

Changes of assumptions  
$691,205

Net difference between projected and actual earnings on investments  
$640,265

Changes in proportionate share  
$46,014

Differences between employer contributions and employer’s proportionate share of system contributions  
$60,299

Total (prior to post-MD contributions)  
$1,545,006

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$1,376,425

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$249,958</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>249,958</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>482,228</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>350,252</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>44,028</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,376,425</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00068445%
Employer’s proportionate share at MD  0.00055027%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 39,297
Employer’s proportionate share of system NPL/(A) at MD  $ 82,608

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 133,385
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 40,168

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 14,802
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (1,864)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 807

Employer’s Total Pension Expense/(Income)  $ 13,745

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 2,733 | $ 0 |
| Changes of assumptions | $ 17,618 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 16,320 | $ 0 |
| Changes in proportionate share | $ 0 | $ 7,850 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,503 | $ 1,464 |
| Total (prior to post-MD contributions) | $ 42,174 | $ 9,314 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 32,860 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,543</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,543</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,634</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,934</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,207</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,860</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00337399%
Employer’s proportionate share at MD 0.00201400%

Employer’s proportionate share of system NPL/(A) at prior MD $ 193,716
Employer’s proportionate share of system NPL/(A) at MD $ 302,348

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 488,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 147,016

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 54,177
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,539)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,876)

Employer’s Total Pension Expense/(Income) $ 37,762

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 10,003 $ 0
Changes of assumptions $ 64,484 $ 0
Net difference between projected and actual earnings on investments $ 59,731 $ 0
Changes in proportionate share $ 8,454 $ 73,214
Differences between employer contributions and employer’s proportionate share of system contributions $ 10,361 $ 13,904
Total (prior to post-MD contributions) $ 153,033 $ 87,118
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 65,915

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,740</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,740</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>30,095</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>19,864</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>476</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 65,915</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00132228%
Employer’s proportionate share at MD 0.00124006%

Employer’s proportionate share of system NPL/(A) at prior MD $ 75,918
Employer’s proportionate share of system NPL/(A) at MD $ 186,162

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 300,589
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 90,520

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income) $ 33,358
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (785)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 539

Employer’s Total Pension Expense/(Income) $ 33,112

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 6,159 $ 0
Changes of assumptions $ 39,704 $ 0
Net difference between projected and actual earnings on investments $ 36,778 $ 0

Changes in proportionate share $ 832 $ 4,427
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,643 $ 906

Total (prior to post-MD contributions) $ 86,116 $ 5,333
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 80,783

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 14,627</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,627</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,993</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,757</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,779</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 80,783</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer's proportionate share at prior MD
0.00000000%

Employer's proportionate share at MD
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (28)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 4,763

**Employer's Total Pension Expense/(Income)**
$ 4,735

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 0 |
| Changes of assumptions                              | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share                      | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 15,199 |
| Total (prior to post-MD contributions)               | $ 15,199 |
| Contributions subsequent to the MD                  | TBD |
| Net Deferred Outflow/(Inflow) of Resources          | $ 15,106 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,735</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,735</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,837</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,533</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>266</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,106</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
[209x750]June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.32638330%

Employer’s proportionate share at MD  
0.34630769%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 18,739,171

Employer’s proportionate share of system NPL/(A) at MD  
$ 51,988,825

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 83,944,618

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 25,279,373

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 9,315,730

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 276,673
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 145,327

Employer’s Total Pension Expense/(Income)  
$ 9,737,730

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 1,720,018 | $ 0
Changes of assumptions  
$ 11,087,967 | $ 0
Net difference between projected and actual earnings on investments  
$ 10,270,811 | $ 0
Changes in proportionate share  
$ 1,165,191 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 663,393 | $ 91,164
Total (prior to post-MD contributions)  
$ 24,907,380 | $ 91,164
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 24,816,216

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,575,454</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,575,454</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,344,120</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,372,486</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>948,700</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 24,816,216</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) $ 864

Employer’s Total Pension Expense/(Income) $ 864

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,940 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,940 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,940 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 864</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 864</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 348</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,940</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02732118%
Employer’s proportionate share at MD 0.02608279%

Employer’s proportionate share of system NPL/(A) at prior MD $1,568,635

Employer’s proportionate share of system NPL/(A) at MD $3,915,632
- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,322,441
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,903,962

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $701,631
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(28,734)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,082

Employer’s Total Pension Expense/(Income) $677,979

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $129,546 $0
Changes of assumptions $835,110 $0
Net difference between projected and actual earnings on investments $773,565 $0
Changes in proportionate share $0 $111,649
Differences between employer contributions and employer’s proportionate share of system contributions $28,978 $7,044
Total (prior to post-MD contributions) $1,767,199 $118,693
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,648,506

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$289,173</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$289,173</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$573,960</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$436,074</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$60,126</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,648,506</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00567410%
Employer's proportionate share at MD 0.00485993%

Employer’s proportionate share of system NPL/(A) at prior MD $ 325,776
**Employer’s proportionate share of system NPL/(A) at MD $ 729,588**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,178,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 354,760

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 130,733
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,571)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,418)

**Employer’s Total Pension Expense/(Income) $ 123,744**

| Differences between expected and actual experience | $ 24,138 | $ 0 |
| Changes of assumptions | $ 155,604 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 144,136 | $ 0 |
| Changes in proportionate share | $ 19,116 | $ 43,830 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,653 | $ 14,926 |
| Total (prior to post-MD contributions) | $ 347,647 | $ 58,756 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 288,891 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 51,299</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>51,299</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>103,726</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>74,103</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,464</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 288,891</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 0

Employer’s Total Pension Expense/(Income) $ 0

Deferred Outflow of Resources  Deferred Inflow of Resources

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00077779%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 116,764

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 188,535
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 56,776

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 20,923

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 897
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(1,487)

Employer’s Total Pension Expense/(Income)  
$ 20,333

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 3,863 | $ 0 |
| Changes of assumptions | $ 24,903 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 23,068 | $ 0 |
| Changes in proportionate share | $ 41,872 | $ 30,060 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,104 | $ 11,740 |
| Total (prior to post-MD contributions) | $ 100,810 | $ 41,800 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 59,010 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,738</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 8,738</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 18,100</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 19,068</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,365</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 59,010</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD

- Sensitivity: NPL/(A) using discount rate 1.00% lower
- Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
  - Differences between employer contributions and employer’s proportionate share of system contributions

Employer’s Total Pension Expense/(Income)

| Differences between expected and actual experience | $ 51,665 | $ 0 |
| Changes of assumptions | $ 333,058 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 308,512 | $ 0 |
| Changes in proportionate share | $ 79,853 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 51,525 |
| Total (prior to post-MD contributions) | $ 773,088 | $ 51,525 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$131,636</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>131,635</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>245,903</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>185,980</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>26,410</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$721,563</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$113,847</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$113,847</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$259,162</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$195,293</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$23,508</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$705,657</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
**Employer’s proportionate share of system NPL/(A) at MD  $ 0**
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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)  $ 123

**Employer’s Total Pension Expense/(Income)  $ 123**

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 531</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 531</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 531</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 123</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 123</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 123</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 123</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 39</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 531</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01374458%

Employer’s proportionate share at MD  
0.01335116%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 789,140

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 2,004,319

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,236,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 974,593

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 359,148
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,194)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,856

**Employer’s Total Pension Expense/(Income)**  
$ 356,810

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 66,312 | $ 0 |
| Changes of assumptions | $ 427,473 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 395,969 | $ 0 |
| Changes in proportionate share | $ 2,484 | $ 21,180 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 16,510 | $ 6,400 |
| Total (prior to post-MD contributions) | $ 908,748 | $ 27,580 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 881,168 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 157,790</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>157,790</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>303,953</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>229,744</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,892</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 881,168</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00086137%
Employer’s proportionate share at MD 0.00106563%

Employer’s proportionate share of system NPL/(A) at prior MD $ 49,455
Employer’s proportionate share of system NPL/(A) at MD $ 159,976

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 258,308
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 77,788

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income) $ 28,666
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,815
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (1,472)

Employer’s Total Pension Expense/(Income) $ 32,009

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 5,293 $ 0
Changes of assumptions $ 34,119 $ 0
Net difference between projected and actual earnings on investments $ 31,605 $ 0
Changes in proportionate share $ 18,674 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,067 $ 7,462
Total (prior to post-MD contributions) $ 90,758 $ 7,462
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 83,296

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,124</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,124</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,613</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,447</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,988</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 83,296</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00093582%
Employer’s proportionate share at MD  0.00108865%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 53,730

Employer’s proportionate share of system NPL/(A) at MD  $ 163,432
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 263,888
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 79,468

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 29,285
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 2,323
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 436

Employer’s Total Pension Expense/(Income)  $ 32,044

| Differences between expected and actual experience | $ 5,407 | $ 0 |
| Changes of assumptions | $ 34,856 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 32,287 | $ 0 |
| Changes in proportionate share | $ 9,623 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,202 | $ 988 |
| Total (prior to post-MD contributions) | $ 85,375 | $ 988 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 84,387 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 15,816</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>15,816</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>27,750</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>21,581</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>3,425</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 84,387</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03921140%
Employer’s proportionate share at MD  0.03584763%
Employer’s proportionate share of system NPL/(A) at prior MD $ 2,251,307
Employer’s proportionate share of system NPL/(A) at MD $ 5,381,562
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,689,428
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,616,764

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 964,307
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (45,036)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,444

Employer’s Total Pension Expense/(Income) $ 930,715

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 178,046 $ 0
Changes of assumptions $ 1,147,758 $ 0
Net difference between projected and actual earnings on investments $ 1,063,171 $ 0
Changes in proportionate share $ 0 $ 191,022
Differences between employer contributions and employer’s proportionate share of system contributions $ 82,889 $ 32,919
Total (prior to post-MD contributions) $ 2,471,864 $ 223,941
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,247,923

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 396,348</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>396,348</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>786,459</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>589,954</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>78,813</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,247,923</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00396140%
Employer’s proportionate share at MD  0.00282032%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 227,442
Employer’s proportionate share of system NPL/(A) at MD  $ 423,396

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 683,643
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 205,874

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 75,867
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (8,895)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 5,063

Employer’s Total Pension Expense/(Income)  $ 72,035

Deferred Outflow of Resources                   Deferred Inflow of Resources
Differences between expected and actual experience  $ 14,008 $ 0
Changes of assumptions  $ 90,300 $ 0
Net difference between projected and actual earnings on investments  $ 83,645 $ 0
Changes in proportionate share  $ 18,327 $ 61,429
Differences between employer contributions and employer’s proportionate share of system contributions  $ 19,807 $ 2,165
Total (prior to post-MD contributions)  $ 226,087 $ 63,594
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 162,493

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,994</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 29,994</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 59,725</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 39,377</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,405</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 162,493</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**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)]**

<table>
<thead>
<tr>
<th>June 30, 2016</th>
</tr>
</thead>
</table>

**Actuarial Valuation Date (liability rolled forward to MD)**

<table>
<thead>
<tr>
<th>December 31, 2014</th>
</tr>
</thead>
</table>

**Discount rate**

<table>
<thead>
<tr>
<th>7.50%</th>
</tr>
</thead>
</table>

**Employer’s proportionate share at prior MD**

<table>
<thead>
<tr>
<th>0.00366545%</th>
</tr>
</thead>
</table>

**Employer’s proportionate share at MD**

<table>
<thead>
<tr>
<th>0.00336961%</th>
</tr>
</thead>
</table>

**Employer’s proportionate share of system NPL/(A) at prior MD**

<table>
<thead>
<tr>
<th>$210,450</th>
</tr>
</thead>
</table>

**Employer’s proportionate share of system NPL/(A) at MD**

<table>
<thead>
<tr>
<th>$505,857</th>
</tr>
</thead>
</table>

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**
  | $816,790 |

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**
  | $245,971 |

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  | $90,643 |

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    | $(2,991) |
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    | $(1,198) |

**Employer’s Total Pension Expense/(Income)**

<table>
<thead>
<tr>
<th>$86,454</th>
</tr>
</thead>
</table>

**Deferred Outflow of Resources**

- Differences between expected and actual experience
  | $16,736 |
- Changes of assumptions
  | $107,887 |
- Net difference between projected and actual earnings on investments
  | $99,936 |
- Changes in proportionate share
  | $2,425 |
- Differences between employer contributions and employer’s proportionate share of system contributions
  | $7,230 |
- Total (prior to post-MD contributions)
  | $234,214 |
- Contributions subsequent to the MD
  | TBD |
- Net Deferred Outflow/(Inflow) of Resources
  | $209,075 |

**Deferred Inflow of Resources**

- Differences between expected and actual experience
  | $0 |
- Changes of assumptions
  | $0 |
- Net difference between projected and actual earnings on investments
  | $0 |
- Changes in proportionate share
  | $15,927 |
- Differences between employer contributions and employer’s proportionate share of system contributions
  | $9,212 |
- Total (prior to post-MD contributions)
  | $25,139 |
- Contributions subsequent to the MD
  | N/A |
- Net Deferred Outflow/(Inflow) of Resources
  | $209,075 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$36,225</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$36,225</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$73,359</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$55,744</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$7,523</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$209,075</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00298356%

Employer’s proportionate share at MD 0.00297503%

Employer’s proportionate share of system NPL/(A) at prior MD $ 171,300

Employer’s proportionate share of system NPL/(A) at MD $ 446,621

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 721,144
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 217,168

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 80,029
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,583)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,180

Employer’s Total Pension Expense/(Income) $ 78,626

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $ 14,776 | $ 0
Changes of assumptions $ 95,254 | $ 0
Net difference between projected and actual earnings on investments $ 88,234 | $ 0
Changes in proportionate share $ 0 | $ 8,881
Differences between employer contributions and employer’s proportionate share of system contributions $ 9,795 | $ 3,593
Total (prior to post-MD contributions) $ 208,059 | $ 12,474
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 195,585

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 34,278</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 34,278</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 66,879</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 52,318</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,831</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 195,585</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00051139%
Employer’s proportionate share at MD 0.00058812%

Employer’s proportionate share of system NPL/(A) at prior MD $ 29,361

Employer’s proportionate share of system NPL/(A) at MD $ 88,290

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 142,560
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 42,931

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 15,821

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,518
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 704

Employer’s Total Pension Expense/(Income) $ 18,043

Deferred Outflow of Resources $ 2,921
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 2,921
Changes of assumptions $ 18,830
Net difference between projected and actual earnings on investments $ 17,442

Changes in proportionate share $ 6,027
Differences between employer contributions and employer’s proportionate share of system contributions $ 3,053
Total (prior to post-MD contributions) $ 48,273
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 47,952

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 9,276</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 9,276</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 15,618</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 11,900</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,883</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,952</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00184905%
Employer’s proportionate share at MD 0.00136664%

Employer’s proportionate share of system NPL/(A) at prior MD $ 106,162
Employer’s proportionate share of system NPL/(A) at MD $ 205,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 331,272
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 99,760

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 36,763
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,765)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,117

Employer’s Total Pension Expense/(Income) $ 33,115

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 6,788</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 43,757</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 40,532</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Changes in proportion share | 4,329 | $ 25,970 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 6,995 | 2,942 |

Total (prior to post-MD contributions) $ 102,401 $ 28,912
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 73,489

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,743</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,743</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,330</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18,866</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,807</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 73,489</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$21,328</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,328</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>35,541</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>28,412</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,950</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$111,559</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014  
Discount rate  7.50%  
Employer’s proportionate share at prior MD  0.00097557%  
Employer’s proportionate share at MD  0.00116838%  
Employer’s proportionate share of system NPL/(A) at prior MD  $ 56,012  
Employer’s proportionate share of system NPL/(A) at MD  $ 175,401  
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 283,214  
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 85,288  
  
Employer Pension Expense for Measurement Period  
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 31,430  
  ▪ Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 456  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,503)  
Employer’s Total Pension Expense/(Income)  $ 28,383  

Differences between expected and actual experience  5,803  0  
Changes of assumptions  37,409  0  
Net difference between projected and actual earnings on investments  34,652  0  
Changes in proportionate share  10,380  6,659  
Differences between employer contributions and employer’s proportionate share of system contributions  0  12,069  
Total (prior to post-MD contributions)  88,244  18,728  
Contributions subsequent to the MD  TBD  N/A  
Net Deferred Outflow/(Inflow) of Resources  69,516  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,966</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,966</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24,274</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,174</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,136</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 69,516</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$372,628</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$372,628</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$721,530</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$532,407</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$69,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,068,868</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00150824%

Employer’s proportionate share at MD  
0.00140566%

Employer’s proportionate share of system \(NPL/(A)\) at prior MD  
$86,595

Employer’s proportionate share of system \(NPL/(A)\) at MD  
$211,022

- Sensitivity: \(NPL/(A)\) using discount rate 1.00% lower  
  $340,730
- Sensitivity: \(NPL/(A)\) using discount rate 1.00% higher  
  $102,609

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $37,812
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,103)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,713)

Employer’s Total Pension Expense/(Income)  
$34,996

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$6,982 | $0
Changes of assumptions  
$45,006 | $0
Net difference between projected and actual earnings on investments  
$41,689 | $0
Changes in proportionate share  
$617 | $5,523
Differences between employer contributions and employer’s proportionate share of system contributions  
$0 | $6,053
Total (prior to post-MD contributions)  
$94,294 | $11,576
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
| $82,718

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$14,043</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$14,043</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$29,543</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$22,249</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,839</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$82,718</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00040926%
Employer’s proportionate share at MD 0.00009410%

Employer’s proportionate share of system NPL/(A) at prior MD  $23,498
Employer’s proportionate share of system NPL/(A) at MD  $14,127

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $22,810
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,869

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $2,531
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $3,136
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $763

Employer’s Total Pension Expense/(Income) $ (1,368)

Deferred Outflow of Resources  $467
Deferred Inflow of Resources  $0

Differences between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share
Differences between employer contributions and employer’s proportionate share of system contributions
Total (prior to post-MD contributions)
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ (10,084)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (2,770)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(2,770)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,606)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,043)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(894)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$10,084</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.08977217%
Employer’s proportionate share at MD 0.08326415%

Employer’s proportionate share of system NPL/(A) at prior MD $5,154,234
Employer’s proportionate share of system NPL/(A) at MD $12,499,882

- Sensitivity: NPL/(A) using discount rate 1.00% lower $20,183,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,078,021

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $2,239,818
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $57,785
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $27,930

Employer’s Total Pension Expense/(Income) $2,154,103

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $413,551 $0
Changes of assumptions $2,665,925 $0
Net difference between projected and actual earnings on investments $2,469,452 $0
Changes in proportionate share $80,555 $350,355
Differences between employer contributions and employer’s proportionate share of system contributions $35,804 $125,180
Total (prior to post-MD contributions) $5,665,287 $475,535
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $5,189,752

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$912,917</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>912,917</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,822,809</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,362,361</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>178,748</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,189,752</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00084311%
Employer’s proportionate share at MD 0.00076055%

Employer’s proportionate share of system NPL/(A) at prior MD $ 48,407
Employer’s proportionate share of system NPL/(A) at MD $ 114,176

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 184,357
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 55,518

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 20,459
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (492)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 597

Employer’s Total Pension Expense/(Income) $ 20,564

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 3,777 $ 0
Changes of assumptions $ 24,351 $ 0
Net difference between projected and actual earnings on investments $ 22,556 $ 0
Changes in proportionate share $ 1,845 $ 4,444
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,195 $ 232
Total (prior to post-MD contributions) $ 54,724 $ 4,676
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 50,048

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 9,227</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 9,227</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 17,386</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 12,599</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,611</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 50,048</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00058465%
Employer’s proportionate share at MD 0.00132237%

Employer’s proportionate share of system NPL/(A) at prior MD $ 33,567
Employer’s proportionate share of system NPL/(A) at MD $ 198,518

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 320,541
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 96,529

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 35,572
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 8,271
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 964

Employer’s Total Pension Expense/(Income) $ 44,807

Deferred Outflow of Resources $ 6,568 $ 0
Deferred Inflow of Resources $ 42,339 $ 0
Net difference between projected and actual earnings on investments $ 39,219 $ 0
Changes in proportionate share $ 39,715 $ 3,283
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,819 $ 2,402
Total (prior to post-MD contributions) $ 132,660 $ 5,685
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 126,975

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,095</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 25,095</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 39,715</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 31,616</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,792</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 126,975</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00038183%

Employer’s proportionate share at MD
0.00047983%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 21,923

Employer’s proportionate share of system NPL/(A) at MD
$ 72,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 116,310

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 35,026

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 12,908

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 761
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (238)

Employer’s Total Pension Expense/(Income)

$ 13,431

Deferred Outflow of Resources

Differences between expected and actual experience
$ 2,383

Changes of assumptions
$ 15,363

Net difference between projected and actual earnings on investments
$ 14,231

Changes in proportionate share
$ 5,276

Differences between employer contributions and employer’s proportionate share of system contributions
$ 545

Total (prior to post-MD contributions)
$ 37,798

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources

$ 34,890

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,278</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,278</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 11,620</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 9,242</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,473</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 34,890</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00646940%

Employer's proportionate share at MD  
0.00654186%

Employer’s proportionate share of system NPL/(A) at prior MD  
$371,438

Employer’s proportionate share of system NPL/(A) at MD  
$982,085

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,585,740
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $477,535

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $175,977
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $6,393
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $19,387

Employer’s Total Pension Expense/(Income)  
$188,971

Deferred Outflow of Resources  
$32,492

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$32,492

Changes of assumptions  
$209,455

Net difference between projected and actual earnings on investments  
$194,019

Changes in proportionate share  
$3,901

Differences between employer contributions and employer’s proportionate share of system contributions  
$65,767

Total (prior to post-MD contributions)  
$505,634

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$480,815

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$91,454</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>91,454</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>159,854</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>119,952</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,101</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$480,815</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2782: Millington Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00003014%

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

Employer’s proportionate share of system NPL/(A) at MD  
$4,525

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$7,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$2,200

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$811
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$377
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$1,699

Employer’s Total Pension Expense/(Income)  
$2,887

Deferred Outflow of Resources

| Differences between expected and actual experience | $150 |
| Changes of assumptions | $965 |
| Net difference between projected and actual earnings on investments | $894 |
| Changes in proportionate share | $1,623 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $5,902 |
| Total (prior to post-MD contributions) | $9,534 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $9,534 |

Net Deferred Outflow/(Inflow) of Resources  
$9,534

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,437</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,437</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,557</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,733</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>369</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$9,534</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00235497%

Employer’s proportionate share at MD 0.00226715%

Employer’s proportionate share of system NPL/(A) at prior MD $ 135,210

Employer’s proportionate share of system NPL/(A) at MD $ 340,352

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 549,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 165,495

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 60,987

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,684)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,567

Employer’s Total Pension Expense/(Income) $ 60,870

Deferred Outflow of Resources $ 11,260
Deferred Inflow of Resources $ 0

 Differences between expected and actual experience
Changes of assumptions $ 72,589
Net difference between projected and actual earnings on investments $ 67,239
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 9,889
Total (prior to post-MD contributions) $ 160,977
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 151,728

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 27,074</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 27,074</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 51,854</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 39,903</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,824</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 151,728</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00255516%
Employer’s proportionate share at MD 0.00198860%
Employer’s proportionate share of system NPL/(A) at prior MD $ 146,704
Employer’s proportionate share of system NPL/(A) at MD $ 298,535
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 482,035
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 145,162

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 53,494
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,840)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,400)

Employer’s Total Pension Expense/(Income) $ 47,254

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 9,877 | $ 0 |
| Changes of assumptions | $ 63,670 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 58,978 | $ 0 |
| Changes in proportionate share | $ 7,660 | $ 30,501 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,676 | $ 6,560 |
| Total (prior to post-MD contributions) | $ 141,861 | $ 37,061 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 104,800 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,610</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 17,610</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 39,214</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 27,643</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,722</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 104,800</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00017885%
Employer’s proportionate share at MD 0.00036659%

Employer’s proportionate share of system NPL/(A) at prior MD $10,269
Employer’s proportionate share of system NPL/(A) at MD $55,034
- Sensitivity: NPL/(A) using discount rate 1.00% lower $88,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher $26,760

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $9,861
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(2,941)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $794

Employer’s Total Pension Expense/(Income) $7,714

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $1,821 $0
Changes of assumptions $11,737 $0
Net difference between projected and actual earnings on investments $10,872 $0
Changes in proportionate share $10,107 $17,991
Differences between employer contributions and employer’s proportionate share of system contributions $7,328 $2,880
Total (prior to post-MD contributions) $41,865 $20,871
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $20,994

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,250</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,250</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$6,699</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,919</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,877</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$20,994</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  

Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate  

Employer’s proportionate share at prior MD  

Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income)  

Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

Employer’s Total Pension Expense/(Income)  

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $3,033 | $0
Changes of assumptions | $19,554 | $0
Net difference between projected and actual earnings on investments | $18,112 | $0
Changes in proportionate share | $2,269 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $6,660
Total (prior to post-MD contributions) | $42,968 | $6,660
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $36,308

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,206</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,206</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,910</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,725</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,262</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$36,308</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00825976%
Employer’s proportionate share at MD | 0.00792266%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 474,231

**Employer’s proportionate share of system NPL/(A) at MD** | $ 1,189,375
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 1,920,444
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 578,329

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 213,121
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (6,729)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 8,065

**Employer’s Total Pension Expense/(Income)** | $ 214,457

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 39,350</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 253,665</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 234,971</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 41,840</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 569,826</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 537,282</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 96,357</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 96,357</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 182,926</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 140,899</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,743</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 537,282</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.00497189%

**Employer’s proportionate share at MD**  
0.00496597%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$285,459

**Employer’s proportionate share of system NPL/(A) at MD**  
$745,507

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
$1,203,746
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
$362,500

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**  
$133,585

  - **Net amortization of employer-specific deferred amounts from:**
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $-3,790
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $-14,249

**Employer’s Total Pension Expense/(Income)**  
$115,546

| Differences between expected and actual experience | $24,665 | $0 |
| Changes of assumptions | $158,999 | $0 |
| Net difference between projected and actual earnings on investments | $147,281 | $0 |
| Changes in proportionate share | $0 | $12,951 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $46,972 |
| Total (prior to post-MD contributions) | $330,945 | $59,923 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $271,022 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$41,521</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$41,521</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$97,968</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$78,987</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$11,025</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$271,022</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00542907%
Employer’s proportionate share at MD 0.00366400%

Employer’s proportionate share of system NPL/(A) at prior MD $311,708
Employer’s proportionate share of system NPL/(A) at MD $550,051
- Sensitivity: NPL/(A) using discount rate 1.00% lower $888,150
- Sensitivity: NPL/(A) using discount rate 1.00% higher $267,460

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $98,562
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(21,178)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(670)

Employer’s Total Pension Expense/(Income) $76,714

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $18,198 $0
Changes of assumptions $117,313 $0
Net difference between projected and actual earnings on investments $108,667 $0
Changes in proportionate share $3,128 $95,021
Differences between employer contributions and employer’s proportionate share of system contributions $14,365 $13,226
Total (prior to post-MD contributions) $261,671 $108,247
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $153,424

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$22,096</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>22,096</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>62,365</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>43,652</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,215</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$153,424</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00517787%
Employer’s proportionate share at MD  0.00414604%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 297,285
Employer’s proportionate share of system NPL/(A) at MD  $ 622,417
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,004,996
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 302,648

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 111,529
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (12,119)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (5,702)

Employer’s Total Pension Expense/(Income)  $ 93,708

Deferred Outflow of Resources  $ 20,592  $ 0
Deferred Inflow of Resources  $ 132,747  $ 0
Net difference between projected and actual earnings on investments  $ 122,963  $ 0
Changes in proportionate share  $ 2,718  $ 55,547
Differences between employer contributions and employer’s proportionate share of system contributions  $ 6,007  $ 22,574
Total (prior to post-MD contributions)  $ 285,027  $ 78,121
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 206,906

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 31,905</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 31,905</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 78,020</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 58,527</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,550</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 206,906</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00795487%
Employer’s proportionate share at MD 0.00798459%

Employer’s proportionate share of system NPL/(A) at prior MD $456,726
Employer’s proportionate share of system NPL/(A) at MD $1,198,672
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,935,456
- Sensitivity: NPL/(A) using discount rate 1.00% higher $582,850

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $214,787
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $9,923
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $4,692

Employer’s Total Pension Expense/(Income) $229,402

| Differences between expected and actual experience | Deferred Outflow of Resources | $39,657 | Deferred Inflow of Resources | $0 |
| Changes of assumptions | $255,648 | $0 |
| Net difference between projected and actual earnings on investments | $236,807 | $0 |
| Changes in proportionate share | $34,076 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $20,975 | $7,566 |
| Total (prior to post-MD contributions) | $587,163 | $7,566 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $579,597 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$110,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>110,378</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>195,622</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>143,309</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,910</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$579,597</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00718231%

Employer’s proportionate share at MD  

0.00878556%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 412,370

Employer’s proportionate share of system NPL/(A) at MD  

$ 1,318,917

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,129,610

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 641,318

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 236,333

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 16,451
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(2,531)

Employer’s Total Pension Expense/(Income)  

$ 250,253

Deferred Outflow of Resources  

Deferral Inflow of Resources

Differences between expected and actual experience  

$ 43,636  

$ 0

Changes of assumptions  

$ 281,293  

$ 0

Net difference between projected and actual earnings on investments  

$ 260,563  

$ 0

Changes in proportionate share  

$ 86,310  

$ 12,309

Differences between employer contributions and employer’s proportionate share of system contributions  

$ 5,895  

$ 10,838

Total (prior to post-MD contributions)  

$ 677,697  

$ 23,147

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 654,550

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 119,290</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>119,290</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>216,570</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>171,764</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,636</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 654,550</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00059395%
Employer’s proportionate share at MD 0.00092343%

Employer’s proportionate share of system NPL/(A) at prior MD $34,101
**Employer’s proportionate share of system NPL/(A) at MD** $138,628
- Sensitivity: NPL/(A) using discount rate 1.00% lower $223,838
- Sensitivity: NPL/(A) using discount rate 1.00% higher $67,407

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $24,840
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $3,807
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $3,687

**Employer’s Total Pension Expense/(Income)** $32,334

### Deferred Outflow of Resources

| Differences between expected and actual experience | $4,586 | $0 |
| Changes of assumptions | $29,566 | $0 |
| Net difference between projected and actual earnings on investments | $27,387 | $0 |
| Changes in proportionate share | $17,737 | $1,079 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $12,933 | $0 |
| Total (prior to post-MD contributions) | $92,209 | $1,079 |

Contributions subsequent to the MD TBD N/A

**Net Deferred Outflow/(Inflow) of Resources** $91,130

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$18,569</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,569</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>28,248</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>21,869</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,876</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td><strong>$91,130</strong></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate

Employer’s proportionate share at prior MD

Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD

Employer’s proportionate share of system NPL/(A) at MD

Sensitivity: NPL/(A) using discount rate 1.00% lower

Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources

Deferred Inflow of Resources

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD

Net Deferred Outflow/(Inflow) of Resources

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,917</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,917</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 12,544</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 9,394</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,350</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 37,122</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00200643%
Employer’s proportionate share at MD  0.00105813%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 115,198
Employer’s proportionate share of system NPL/(A) at MD  $ 158,850
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 256,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 77,240

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 28,464
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (9,021)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (4,217)

Employer’s Total Pension Expense/(Income)  $ 15,226

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 5,255  $ 0
Changes of assumptions  $ 33,879  $ 0
Net difference between projected and actual earnings on investments  $ 31,382  $ 0
Changes in proportionate share  $ 9,693  $ 51,051
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 14,403

Total (prior to post-MD contributions)  $ 80,209  $ 65,454
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 14,755

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (547)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(547)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,284</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,770</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,204)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,755</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00252667%

Employer’s proportionate share at MD  
0.00105273%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 145,068

Employer’s proportionate share of system NPL/(A) at MD  
$ 158,039

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 255,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 76,846

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 28,319

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,180)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,184)

Employer’s Total Pension Expense/(Income)  
$ 7,955

Deferred Outflow of Resources  
$ 5,229

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 33,706

Net difference between projected and actual earnings on investments  
$ 31,222

Changes in proportionate share  
$ 4,330

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,849

Total (prior to post-MD contributions)  
$ 76,336

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ (15,075)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (7,738)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(7,738)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,887</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(619)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,867)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -15,075</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00154783%

Employer’s proportionate share at MD  
0.00153688%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 88,868

Employer’s proportionate share of system NPL/(A) at MD  
$ 230,721

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 372,538

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 112,187

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 41,342

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 153
  - 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)  
$ 41,240

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 7,633 | $ 0 |
| Changes of assumptions | $ 49,207 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 45,581 | $ 0 |
| Changes in proportionate share | $ 988 | $ 590 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,101 | $ 2,620 |
| Total (prior to post-MD contributions) | $ 105,510 | $ 3,210 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 102,300 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,331</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,331</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>35,108</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>26,728</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,803</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 102,300</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00335055%
Employer’s proportionate share at MD | 0.00259253%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 192,371
**Employer’s proportionate share of system NPL/(A) at MD** | $ 389,199
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 628,427
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 189,247

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 69,739
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (7,152)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (2,243)

**Employer’s Total Pension Expense/(Income)** | $ 60,344

| Differences between expected and actual experience | $ 12,876 | $ 0
| Changes of assumptions | $ 83,007 | $ 0
| Net difference between projected and actual earnings on investments | $ 76,889 | $ 0
| Changes in proportionate share | $ 7,948 | $ 40,807
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 962 | $ 9,296
| Total (prior to post-MD contributions) | $ 181,682 | $ 50,103
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $ 131,579

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 21,699</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,699</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>49,899</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>35,013</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,271</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 131,579</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00010540%
Employer’s proportionate share at MD 0.00012001%

Employer’s proportionate share of system NPL/(A) at prior MD $6,052

Employer’s proportionate share of system NPL/(A) at MD $18,016
- Sensitivity: NPL/(A) using discount rate 1.00% lower $29,090
- Sensitivity: NPL/(A) using discount rate 1.00% higher $8,760

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $3,228
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $143
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(66)

Employer’s Total Pension Expense/(Income) $3,305

Deferred Outflow of Resources $596 $0
Deferred Inflow of Resources $3,842 $0
Net difference between projected and actual earnings on investments $3,559 $0
Changes in proportionate share $787 $134
Differences between employer contributions and employer’s proportionate share of system contributions $458 $525
Total (prior to post-MD contributions) $9,242 $659
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $8,583

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,516</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,516</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,860</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$2,313</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$379</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$8,583</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00352556%
Employer’s proportionate share at MD  0.00352384%

Employer’s proportionate share of system NPL/(A) at prior MD  $202,419
Employer’s proportionate share of system NPL/(A) at MD  $529,010
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $854,175
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $257,229

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $94,792
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $2,491
    - 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)  $89,594

Deferred Outflow of Resources  $17,502
Deferred Inflow of Resources  $0
Changes in proportionate share  $8,544
Differences between employer contributions and employer’s proportionate share of system contributions  $0
Total (prior to post-MD contributions)  $243,381
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $216,412

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$37,065</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>37,065</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>76,187</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>58,234</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,860</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$216,412</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00064686%

Employer’s proportionate share at MD 0.00053670%

Employer’s proportionate share of system NPL/(A) at prior MD $37,139

**Employer’s proportionate share of system NPL/(A) at MD** $80,571

- Sensitivity: NPL/(A) using discount rate 1.00% lower $130,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher $39,177

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $14,437

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $(1,298)
- 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)** $13,464

Deferred Outflow of Resources  
2,666

Deferred Inflow of Resources  
0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD TBD

Net Deferred Outflow/(Inflow) of Resources $31,455

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>5,464</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,464</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,310</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,242</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>975</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$31,455</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Changes in proportion share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00064425%

Employer’s proportionate share at MD 0.00062393%

Employer’s proportionate share of system NPL/(A) at prior MD $36,989

Employer’s proportionate share of system NPL/(A) at MD $93,666

- Sensitivity: NPL/(A) using discount rate 1.00% lower $151,240
- Sensitivity: NPL/(A) using discount rate 1.00% higher $45,545

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $16,784

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (88)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (743)

Employer’s Total Pension Expense/(Income) $15,953

Deferred Outflow of Resources $3,099 $0
Deferred Inflow of Resources $19,977 $0

Differences between expected and actual experience $3,099 $0
Changes of assumptions $19,977 $0
Net difference between projected and actual earnings on investments $18,505 $0

Changes in proportionate share $570 $1,094
Differences between employer contributions and employer’s proportionate share of system contributions $0 $2,546

Total (prior to post-MD contributions) $42,151 $3,640
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $38,511

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,652</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,652</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$13,536</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$10,287</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,384</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,511</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05310307%
Employer’s proportionate share at MD 0.05991821%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,048,892
Employer’s proportionate share of system NPL/(A) at MD $ 8,995,115
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,524,111
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,373,841

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,611,809
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 82,393
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,087)

Employer’s Total Pension Expense/(Income) $ 1,692,115

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 297,598 $ 0
Changes of assumptions $ 1,918,442 $ 0
Net difference between projected and actual earnings on investments $ 1,777,057 $ 0
Changes in proportionate share $ 366,889 $ 9,963
Differences between employer contributions and employer’s proportionate share of system contributions $ 74,928 $ 59,281
Total (prior to post-MD contributions) $ 4,434,914 $ 69,244
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 4,365,670

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 798,937</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>798,937</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,457,648</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,134,716</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>175,431</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,365,670</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer's proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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

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

Deferred Inflow of Resources

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02762738%
Employer’s proportionate share at MD 0.02507468%

Employer’s proportionate share of system NPL/(A) at prior MD $1,586,215
**Employer’s proportionate share of system NPL/(A) at MD** $3,764,292
- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,078,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,830,373

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $674,513
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(24,335)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $67,431

**Employer’s Total Pension Expense/(Income)** $717,609

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$124,539</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$802,833</td>
<td>$0</td>
</tr>
<tr>
<td>$743,666</td>
<td>$(24,335)</td>
<td>$67,431</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$25,919</td>
<td>$137,423</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$288,795</td>
<td>$146,107</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$1,985,752</td>
<td>$283,530</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$1,702,222</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$343,830</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>343,830</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>590,012</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>383,817</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>40,733</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,702,222</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.02459857%

Employer’s proportionate share at MD  

0.02742535%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 1,412,317

Employer’s proportionate share of system NPL/(A) at MD  

$ 4,117,182

- Sensitivity: NPL/(A) using discount rate 1.00% lower  

$ 6,647,876

- Sensitivity: NPL/(A) using discount rate 1.00% higher  

$ 2,001,964

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  

$ 737,746

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  

$ 27,013

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

$ 20,742

Employer’s Total Pension Expense/(Income)  

$ 785,501

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  

$ 136,214  

$ 0

Changes of assumptions  

$ 878,096  

$ 0

Net difference between projected and actual earnings on investments  

$ 813,382  

$ 0

Changes in proportionate share  

$ 152,177  

$ 28,483

Differences between employer contributions and employer’s proportionate share of system contributions  

$ 107,820  

$ 13,413

Total (prior to post-MD contributions)  

$ 2,087,689  

$ 41,896

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 2,045,793

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
</table>
| 1st Fiscal Year  

$ 376,682|

2nd Fiscal Year  

376,682|

3rd Fiscal Year  

677,229|

4th Fiscal Year  

530,875|

5th Fiscal Year  

84,325|

Thereafter  

0|

Total  

$ 2,045,793|

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00337687%

Employer’s proportionate share at MD 0.00209985%

Employer’s proportionate share of system NPL/(A) at prior MD $ 193,882

**Employer’s proportionate share of system NPL/(A) at MD** $ 315,236

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 509,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 153,282

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 56,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (13,778)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,173)

**Employer’s Total Pension Expense/(Income)** $ 40,535

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 10,429 | $ 0
Changes of assumptions $ 67,232 | $ 0
Net difference between projected and actual earnings on investments $ 62,277 | $ 0
Changes in proportionate share $ 7,514 | $ 68,747
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,829 | $ 11,113
Total (prior to post-MD contributions) $ 152,281 | $ 79,860
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 72,421

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 9,234</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 9,234</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 32,243</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 21,102</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 610</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 72,421</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**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, 2016**

Actuarial Valuation Date (liability rolled forward to MD)  
**December 31, 2014**

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00125518%

Employer’s proportionate share at MD  
0.00122194%

Employer’s proportionate share of system NPL/(A) at prior MD  
$72,066

**Employer’s proportionate share of system NPL/(A) at MD**  
$183,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $296,197
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $89,198

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $32,870
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $44
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(1,558)

**Employer’s Total Pension Expense/(Income)**  
$31,356

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,069</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$39,124</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$36,240</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$1,563</td>
<td>$1,789</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$5,312</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$82,996</td>
<td>$7,101</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$75,895</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$13,141</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,141</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>26,642</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,244</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,726</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$75,895</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00175263%
Employer’s proportionate share at MD  0.00121493%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 100,627
**Employer’s proportionate share of system NPL/(A) at MD**  $ 182,389
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 294,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 88,686

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 32,682
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,462)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (419)

**Employer’s Total Pension Expense/(Income)**  $ 26,801

Differences between expected and actual experience  $ 6,034  $ 0
Changes of assumptions  $ 38,899  $ 0
Net difference between projected and actual earnings on investments  $ 36,032  $ 0
Changes in proportionate share  $ 4,318  $ 28,946
Differences between employer contributions and employer’s proportionate share of system contributions  $ 3,404  $ 4,309
Total (prior to post-MD contributions)  $ 88,687  $ 33,255
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 55,432

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,690</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,690</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,916</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,010</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,126</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 55,432</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00251623%

Employer’s proportionate share at MD  
0.00124087%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 144,468

Employer’s proportionate share of system NPL/(A) at MD  
$ 186,283

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 300,786

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 90,580

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 33,380

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (15,793)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,667)

Employer’s Total Pension Expense/(Income)  
$ 15,920

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 6,163 | $ 0
Changes of assumptions  
$ 39,730 | $ 0
Net difference between projected and actual earnings on investments  
$ 36,802 | $ 0
Changes in proportionate share  
$ 593 | $ 68,657
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 5,390 | $ 9,208
Total (prior to post-MD contributions)  
$ 88,678 | $ 77,865
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 10,813

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (2,578)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(2,578)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,351</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,033</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,416)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,813</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD 0.00416108%
Employer’s proportionate share at MD 0.00347529%

Employer’s proportionate share of system NPL/(A) at prior MD $238,907
Employer’s proportionate share of system NPL/(A) at MD $521,722
 Sensitivity: NPL/(A) using discount rate 1.00% lower $842,407
 Sensitivity: NPL/(A) using discount rate 1.00% higher $253,685

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $93,486
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(6,349)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(8,993)

Employer’s Total Pension Expense/(Income) $78,144

Deferred Outflow of Resources $17,261 $0
Deferred Inflow of Resources $111,271 $0
Net difference between projected and actual earnings on investments $103,070 $0

Changes in proportionate share $7,608 $36,919
Differences between employer contributions and employer’s proportionate share of system contributions $0 $31,362

Total (prior to post-MD contributions) $239,210 $68,281
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $170,929

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$26,339</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>26,339</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>65,133</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>48,097</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,021</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$170,929</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00073006%

Employer's proportionate share at MD  
0.00141714%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 41,916

Employer’s proportionate share of system NPL/(A) at MD  
$ 212,746

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 343,513

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 103,447

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 38,121

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 9,224
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,456

Employer’s Total Pension Expense/(Income)  
$ 53,801

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
  $ 7,039 | $ 0

Changes of assumptions  
  $ 45,374 | $ 0

Net difference between projected and actual earnings on investments  
  $ 42,030 | $ 0

Changes in proportionate share  
  $ 39,101 | $ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 22,162 | $ 0

Total (prior to post-MD contributions)  
  $ 155,706 | $ 0

Contributions subsequent to the MD  
  TBD | N/A

Net Deferred Outflow/(Inflow) of Resources  
  $ 155,706

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 32,677</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 32,677</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 47,423</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 36,357</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,571</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 155,706</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00149186%

Employer’s proportionate share at MD  
0.00136689%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 85,655

Employer’s proportionate share of system NPL/(A) at MD  
$ 205,202

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 331,333

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 99,779

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 36,770

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,395)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 922

Employer’s Total Pension Expense/(Income)  
$ 36,297

Deferred Outflow of Resources (prior to post-measurement date contributions)  

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 6,789</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 43,765</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 40,539</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 578</td>
<td>$ 6,727</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,978</td>
<td>$ 496</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 95,649</td>
<td>$ 7,223</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 88,426</td>
<td></td>
</tr>
</tbody>
</table>

Employer subsequent fiscal years  

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 15,921</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 15,921</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 30,724</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 22,818</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,042</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 88,426</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016*

**Actuarial Valuation Date (liability rolled forward to MD)**

*December 31, 2014*

**Discount rate**

*7.50%*

**Employer’s proportionate share at prior MD**

*0.00059928%*

**Employer’s proportionate share at MD**

*0.00053478%*

**Employer’s proportionate share of system NPL/(A) at prior MD**

*$34,407$

**Employer’s proportionate share of system NPL/(A) at MD**

*$80,283$

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**
  *$129,630*

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**
  *$39,037*

### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  *$14,386*

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    *$–818$
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    *$–963$

#### Employer’s Total Pension Expense/(Income)

*$12,605*

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>$2,656</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$17,122</td>
<td>$0</td>
</tr>
<tr>
<td>$15,861</td>
<td>$3,507</td>
<td></td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$3,763</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$35,639</td>
<td>$7,270</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$28,369</td>
<td>$28,369</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$4,633</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,633</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$10,508</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,730</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$866</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$28,369</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00060031%
Employer’s proportionate share at MD 0.00073682%

Employer’s proportionate share of system NPL/(A) at prior MD $ 34,467

**Employer’s proportionate share of system NPL/(A) at MD** $ 110,614
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 178,604
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 53,786

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 19,821
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,796
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (499)

**Employer’s Total Pension Expense/(Income)** $ 21,118

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 3,660</td>
<td>$</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes of assumptions</th>
<th>$ 23,591</th>
<th>$ 0</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on investments</th>
<th>$ 21,853</th>
<th>$ 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>$ 7,647</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 1,585</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total (prior to post-MD contributions)</th>
<th>$ 56,751</th>
<th>$ 1,585</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 55,166</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,134</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,134</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>18,305</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14,338</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,254</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 55,166</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03434863%
Employer’s proportionate share at MD 0.03562769%
Employer’s proportionate share of system NPL/(A) at prior MD $1,972,113
Employer’s proportionate share of system NPL/(A) at MD $5,348,544
 Sensitivity: NPL/(A) using discount rate 1.00% lower $8,636,114
 Sensitivity: NPL/(A) using discount rate 1.00% higher $2,600,709
Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $958,390
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $55,817
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(62,180)
Employer’s Total Pension Expense/(Income) $952,027
Deferred Outflow of Resources $176,953 $0
Deferred Inflow of Resources $1,140,716 $0
Net difference between expected and actual earnings on investments $1,056,648 $0
Changes in proportionate share $204,192 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $218,862
Total (prior to post-MD contributions) $2,578,509 $218,862
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,359,647

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$420,939</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>420,939</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>814,311</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>617,682</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>85,776</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,359,647</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00412676%
Employer’s proportionate share at MD  0.00327561%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 236,936
Employer’s proportionate share of system NPL/(A) at MD  $ 491,745

 Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 794,004
 Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 239,109

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income)  $ 88,114
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (11,075)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,622)

Employer’s Total Pension Expense/(Income)  $ 74,417

Deferred Outflow of Resources  $ 16,269  $ 0
Deferred Inflow of Resources

 Differences between expected and actual experience
 Changes of assumptions  $ 104,877  $ 0
 Net difference between projected and actual earnings on investments  $ 97,148  $ 0
 Changes in proportionate share  $ 0  $ 47,248
 Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 8,914
 Total (prior to post-MD contributions)  $ 218,294  $ 56,162
 Contributions subsequent to the MD  TBD  N/A
 Net Deferred Outflow/(Inflow) of Resources  $ 162,132

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,589</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 25,589</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 61,458</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 44,821</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 162,132</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03373348%
Employer’s proportionate share at MD 0.02836211%

Employer’s proportionate share of system NPL/(A) at prior MD $1,936,795

Employer’s proportionate share of system NPL/(A) at MD $4,257,811

- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,874,945
- Sensitivity: NPL/(A) using discount rate 1.00% higher $2,070,345

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $762,945
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $81,074
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $13,179

Employer’s Total Pension Expense/(Income) $695,050

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $140,867 | $0 |
| Changes of assumptions | $908,089 | $0 |
| Net difference between projected and actual earnings on investments | $841,165 | $0 |
| Changes in proportionate share | $0 | $336,173 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $139,371 | $59,975 |
| Total (prior to post-MD contributions) | $2,029,492 | $396,148 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,633,344 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$272,267</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>272,267</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>585,104</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>445,705</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>58,000</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,633,344</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00059320%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 34,058

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,673)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,589)

Employer’s Total Pension Expense/(Income)  
$ (9,262)

Deferred Outflow of Resources  
$ (7,673)

Deferred Inflow of Resources  
$ (1,589)

Differences between expected and actual experience  
$ 0  
$ 0

Changes of assumptions  
$ 0  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 0

Changes in proportionate share  
$ 0  
$ 32,772

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,804  
$ 6,108

Total (prior to post-MD contributions)  
$ 1,804  
$ 38,880

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ (37,076)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (9,262)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(9,262)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,901)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,549)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,102)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -37,076</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00180424%

Employer’s proportionate share at MD  
0.00165552%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 103,590

Employer’s proportionate share of system NPL/(A) at MD  
$ 248,532

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 401,296
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 120,848

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 44,534
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,758)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 768

Employer’s Total Pension Expense/(Income)  
$ 43,544

Deferred Outflow of Resources  
$ 8,223

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 8,223

Changes of assumptions  
$ 53,006

Net difference between projected and actual earnings on investments  
$ 49,099

Changes in proportionate share  
$ 354

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,871

Total (prior to post-MD contributions)  
$ 113,553

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 105,546

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,866</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,866</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>36,888</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>27,351</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,575</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 105,546</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] \( \text{June 30, 2016} \)

Actuarial Valuation Date (liability rolled forward to MD) \( \text{December 31, 2014} \)

Discount rate \( 7.50\% \)

Employer’s proportionate share at prior MD \( 0.00000000\% \)

Employer’s proportionate share at MD \( 0.00000000\% \)

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

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

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

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of 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)** \( $0 \)

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]
Actuarial Valuation Date (liability rolled forward to MD)
Discount rate
Employer’s proportionate share at prior MD
Employer’s proportionate share at MD
Employer’s proportionate share of system NPL/(A) at prior MD
Employer’s proportionate share of system NPL/(A) at MD
\[ \text{Sensitivity: NPL/(A) using discount rate 1.00\% lower} \]$ 0
\[ \text{Sensitivity: NPL/(A) using discount rate 1.00\% higher} \]$ 0
Employer Pension Expense for Measurement Period
\[ \text{Employer’s proportionate share of collective system Pension Expense/(Income)} \]$ 0
\[ \text{Net amortization of employer-specific deferred amounts from:} \]
\[ \text{o Changes in proportionate share (per paragraph 54 of GASB 68)} $ 0 \]
\[ \text{o Differences between employer contributions and employer’s proportionate} \]
\[ \text{share of system contributions (per paragraph 55 of GASB 68)} $ 0 \]
Employer’s Total Pension Expense/(Income)
\[ \text{Deferred Outflow of Resources} \]$ 0
\[ \text{Deferred Inflow of Resources} \]$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00402219%
Employer’s proportionate share at MD 0.00346372%
Employer’s proportionate share of system NPL/(A) at prior MD $ 230,932
Employer’s proportionate share of system NPL/(A) at MD $ 519,985
Sensitivity: NPL/(A) using discount rate 1.00% lower $ 839,602
Sensitivity: NPL/(A) using discount rate 1.00% higher $ 252,841

Employer Pension Expense for Measurement Period
Employer’s proportionate share of collective system Pension Expense/(Income) $ 93,175
Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ (6,292)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,756

Employer’s Total Pension Expense/(Income) $ 88,639

Deferred Outflow of Resources $ 17,203 $ 0
Deferred Inflow of Resources $ 110,900 $ 0

Differences between expected and actual experience $ 17,203 $ 0
Changes of assumptions $ 110,900 $ 0
Net difference between projected and actual earnings on investments $ 102,727 $ 0

Changes in proportionate share $ 2,379 $ 30,064
Differences between employer contributions and employer’s proportionate share of system contributions $ 18,437 $ 8,161
Total (prior to post-MD contributions) $ 251,646 $ 38,225
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 213,421

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 37,006</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>37,006</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>75,104</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>56,757</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,548</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 213,421</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00427238%
Employer’s proportionate share at MD 0.00105308%
Employer’s proportionate share of system NPL/(A) at prior MD $ 245,297
Employer’s proportionate share of system NPL/(A) at MD $ 158,092
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 255,265
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 76,872

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 28,328
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (39,182)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (5,442)

Employer’s Total Pension Expense/(Income) $ (16,296)

Deferred Outflow of Resources $ 5,230 $ 0
Deferred Inflow of Resources $ 33,717 $ 0
Net difference between projected and actual earnings on investments $ 31,232 $ 0

Changes in proportionate share $ 3,816 $ 173,309
Differences between employer contributions and employer’s proportionate share of system contributions $ 7,927 $ 24,487
Total (prior to post-MD contributions) $ 81,922 $ 197,796
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (115,874)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (31,994)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(31,994)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(20,336)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(22,553)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,997)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -115,874</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00318559%
Employer’s proportionate share at MD  0.00261693%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 182,899
**Employer’s proportionate share of system NPL/(A) at MD**  $ 392,862
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 634,341
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 191,028

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 70,396
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (7,565)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (7,672)

**Employer’s Total Pension Expense/(Income)**  $ 55,159

| Differences between expected and actual experience | $ 12,998 | $ 0 |
| Changes of assumptions | $ 83,788 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 77,613 | $ 0 |
| Changes in proportionate share | $ 0 | $ 32,132 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 24,780 |
| Total (prior to post-MD contributions) | $ 174,399 | $ 56,912 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 117,487 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,149</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,149</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>45,800</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>35,464</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,924</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 117,487</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01236005%
Employer’s proportionate share at MD  0.01216606%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 709,647
Employer’s proportionate share of system NPL/(A) at MD  $ 1,826,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,949,040
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 888,084

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 327,269
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 11,780
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (16,320)

Employer’s Total Pension Expense/(Income)  $ 322,729

Deferred Outflow of Resources  $ 60,426
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience  $ 60,426
Changes of assumptions  $ 389,529
Net difference between projected and actual earnings on investments  $ 360,822
Changes in proportionate share  $ 48,313
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0
Total (prior to post-MD contributions)  $ 859,090
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 794,275

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 141,374</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>141,374</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>275,768</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>207,659</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,098</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 794,275</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00034838%

Employer’s proportionate share at MD  
0.00008022%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 20,002

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 12,043

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 19,445
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,856

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,158

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,301)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 287

**Employer’s Total Pension Expense/(Income)**  
$ (856)

| Differences between expected and actual experience | $ 398 | $ 0 |
| Changes of assumptions | $ 2,568 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,379 | $ 0 |
| Changes in proportionate share | $ 191 | $ 14,436 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,754 | $ 512 |
| Total (prior to post-MD contributions) | $ 7,290 | $ 14,948 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (7,658) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (2,052)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (2,052)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (1,203)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (1,642)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (708)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (7,658)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00154236%
Employer’s proportionate share at MD  0.00142454%

Employer’s proportionate share of system NPL/(A) at prior MD $ 88,554
**Employer’s proportionate share of system NPL/(A) at MD $ 213,857**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 345,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 103,987

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 38,320
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,091)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,143

**Employer’s Total Pension Expense/(Income) $ 38,372**

| Differences between expected and actual experience | Deferred Outflow of Resources $ 7,075 | Deferred Inflow of Resources $ 0 |
| Changes of assumptions | $ 45,610 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 42,249 | $ 0 |
| Changes in proportionate share | $ 1,303 | $ 6,343 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,935 | $ 0 |
| Total (prior to post-MD contributions) | $ 100,172 | $ 6,343 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 93,829 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,137</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,137</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>32,506</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,898</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,151</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 93,829</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00207725%
Employer’s proportionate share at MD 0.00221190%
Employer’s proportionate share of system NPL/(A) at prior MD $119,265
Employer’s proportionate share of system NPL/(A) at MD $332,058

- Sensitivity: NPL/(A) using discount rate 1.00% lower $536,162
- Sensitivity: NPL/(A) using discount rate 1.00% higher $161,462

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $59,500
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $2,704
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(791)

Employer’s Total Pension Expense/(Income) $61,413

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $10,986 | $0
Changes of assumptions $70,820 | $0
Net difference between projected and actual earnings on investments $65,601 | $0
Changes in proportionate share $10,712 | $0
Differences between employer contributions and employer’s proportionate share of system contributions $1,592 | $5,813
Total (prior to post-MD contributions) $159,711 | $5,813
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $153,898

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$28,442</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>28,442</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52,384</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>39,134</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,496</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$153,898</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00077417%
Employer’s proportionate share at MD 0.00102659%

Employer’s proportionate share of system NPL/(A) at prior MD $ 44,449
Employer’s proportionate share of system NPL/(A) at MD $ 154,115
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 248,844
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 74,938

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 27,615
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,246
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 467

Employer’s Total Pension Expense/(Income) $ 29,328

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 5,099 $ 0
Changes of assumptions $ 32,869 $ 0
Net difference between projected and actual earnings on investments $ 30,447 $ 0
Changes in proportionate share $ 13,589 $ 6,508
Differences between employer contributions and employer’s proportionate share of system contributions $ 5,437 $ 2,168
Total (prior to post-MD contributions) $ 87,441 $ 8,676
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 78,765

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 14,025</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,025</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,582</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>21,368</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,764</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 78,765</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10956294%
Employer’s proportionate share at MD 0.10111622%

Employer’s proportionate share of system NPL/(A) at prior MD $6,290,514
Employer’s proportionate share of system NPL/(A) at MD $15,179,892

- Sensitivity: NPL/(A) using discount rate 1.00% lower $24,510,465
- Sensitivity: NPL/(A) using discount rate 1.00% higher $7,381,166

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $2,720,042
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(60,886)
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68) $(93,093)

Employer’s Total Pension Expense/(Income) $2,566,063

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$502,217</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$3,237,506</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$2,998,910</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$152,540</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$31,095</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$6,922,268</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$6,145,572</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,058,762</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,058,762</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,173,990</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,639,577</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$214,481</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,145,572</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**
December 31, 2014

**Discount rate**
7.50%

**Employer’s proportionate share at prior MD**
0.00282131%

**Employer’s proportionate share at MD**
0.00266857%

**Employer’s proportionate share of system NPL/(A) at prior MD**
$161,984

**Employer’s proportionate share of system NPL/(A) at MD**
$400,614

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**
  $646,859

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**
  $194,797

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  $71,785

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $1,173
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $1,933

**Employer’s Total Pension Expense/(Income)**
$74,891

### Deferred Outflow of Resources

| Differences between expected and actual experience | $13,254 | $0 |
| Changes of assumptions | $85,441 | $0 |
| Net difference between projected and actual earnings on investments | $79,145 | $0 |
| Changes in proportionate share | $10,488 | $8,223 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $14,510 | $5,086 |
| Total (prior to post-MD contributions) | $202,838 | $13,309 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $189,529 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$35,112</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>35,112</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>64,237</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>48,217</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,851</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$189,529</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.02173911%

Employer’s proportionate share at MD  

0.02361991%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 1,248,143

Employer’s proportionate share of system NPL/(A) at MD  

$ 3,545,897

- Sensitivity: NPL/(A) using discount rate 1.00% lower  

$ 5,725,441

- Sensitivity: NPL/(A) using discount rate 1.00% higher  

$ 1,724,179

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  

$ 635,379

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 39,035
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,773

Employer’s Total Pension Expense/(Income)  

$ 676,187

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 117,314 | $ 0 |
| Changes of assumptions | $ 756,255 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 700,520 | $ 0 |
| Changes in proportionate share | $ 153,910 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 25,529 | $ 19,117 |
| Total (prior to post-MD contributions) | $ 1,753,528 | $ 19,117 |

Deferred Inflow of Resources  

| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,734,411 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 324,094</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>324,094</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>580,893</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>440,151</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>65,178</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,734,411</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.01415039%
Employer’s proportionate share at MD  
0.01225408%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 812,439
Employer’s proportionate share of system NPL/(A) at MD  
$ 1,839,622

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,970,376
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 894,509

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 329,637
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (30,676)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 18

Employer’s Total Pension Expense/(Income)  
$ 298,979

Deferred Outflow of Resources  
$ 60,863
$ 392,347
$ 363,432
$ 0
$ 34,753
$ 851,395
TBD
$ 699,619

Deferred Inflow of Resources  
$ 0
$ 0
$ 0
$ 125,666
$ 26,110
$ 151,776
N/A

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 116,312</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>116,312</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>250,959</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>191,160</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,876</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 699,619</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00278497%
Employer’s proportionate share at MD 0.00211074%
Employer’s proportionate share of system NPL/(A) at prior MD $ 159,898
Employer’s proportionate share of system NPL/(A) at MD $ 316,871
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 511,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 154,077

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 56,779
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,188)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (313)

Employer’s Total Pension Expense/(Income) $ 48,278

Deferred Outflow of Resources $ 10,483 $ 0
Deferred Inflow of Resources $ 67,581 $ 0
Net difference between projected and actual earnings on investments $ 62,600 $ 0
Changes in proportionate share $ 858 $ 36,298
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,084 $ 4,268
Total (prior to post-MD contributions) $ 145,606 $ 40,566
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 105,040

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,814</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,814</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>39,907</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>28,661</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,844</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 105,040</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01337773%

Employer’s proportionate share at MD 0.01295315%

Employer’s proportionate share of system NPL/(A) at prior MD $ 768,077

Employer’s proportionate share of system NPL/(A) at MD $ 1,944,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,139,830
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 945,539

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 348,442
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,713)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 416

Employer’s Total Pension Expense/(Income) $ 334,145

Deferred Outflow of Resources 64,335 $ 0

Deferred Inflow of Resources 414,730 $ 0

Net difference between projected and actual earnings on investments 384,165 $ 0

Changes in proportionate share 0 $ 54,811

Differences between employer contributions and employer’s proportionate share of system contributions 21,832 $ 12,960

Total (prior to post-MD contributions) 885,062 $ 67,771

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources 817,291 $ 0

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

Employer subsequent fiscal years Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Deferred Outflow/(Inflow) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 141,057</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>141,057</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>284,139</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>219,850</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,188</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 817,291</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 0

Employer’s Total Pension Expense/(Income)  $ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00241487%
Employer's proportionate share at MD 0.00211776%

Employer's proportionate share of system NPL/(A) at prior MD $ 138,649
Employer's proportionate share of system NPL/(A) at MD $ 317,925

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 513,343
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 154,590

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 56,968
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (6,065)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (6,383)

Employer’s Total Pension Expense/(Income) $ 44,520

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 10,518 | $ 0
Changes of assumptions | $ 67,806 | $ 0
Net difference between projected and actual earnings on investments | $ 62,809 | $ 0
Changes in proportionate share | $ 0 | $ 23,965
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 19,030
Total (prior to post-MD contributions) | $ 141,133 | $ 42,995
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 98,138

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,951</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,951</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,638</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>30,730</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,867</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 98,138</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00055054%

Employer’s proportionate share at MD  

0.00057818%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 31,609

Employer’s proportionate share of system NPL/(A) at MD  

$ 86,798

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

$ 140,150

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

$ 42,205

Employer Pension Expense for Measurement Period

▪ Employer’s proportionate share of collective system Pension Expense/(Income)  

$ 15,553

▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  

$ 1,162

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

$ (2,197)

Employer’s Total Pension Expense/(Income)  

$ 14,518

Deferred Outflow of Resources  

$ 2,872

Deferred Inflow of Resources  

$ 0

Differences between expected and actual experience

$ 4,260  

$ 0

Changes in proportionate share

$ 17,148  

$ 0

Net difference between projected and actual earnings on investments

$ 18,512  

$ 0

Changes of assumptions

$ 0  

$ 7,931

Differences between employer contributions and employer’s proportionate share of system contributions

$ 42,792  

$ 7,931

Total (prior to post-MD contributions)  

TBD  

N/A

Contributions subsequent to the MD

Net Deferred Outflow/(Inflow) of Resources  

$ 34,861

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,899</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,899</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,372</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,444</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,246</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 34,861</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00087562%

Employer’s proportionate share at MD  
0.00071758%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 50,273

Employer’s proportionate share of system NPL/(A) at MD  
$ 107,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 173,941
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 52,381

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 19,303

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (787)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,261

Employer’s Total Pension Expense/(Income)  
$ 19,777

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 3,564 |
| Changes of assumptions | $ 22,975 |
| Net difference between projected and actual earnings on investments | $ 21,282 |
| Changes in proportionate share | $ 4,051 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,648 |
| Total (prior to post-MD contributions) | $ 56,520 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 47,688 |

Deferred Inflow of Resources

| | |
| | $ 0 |
| | $ 0 |
| | $ 0 |
| | $ 8,508 |
| | $ 324 |
| | $ 8,832 |
| | N/A |
| | $ 47,688 |

Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

| 1st Fiscal Year | $ 9,080 |
| 2nd Fiscal Year | 9,080 |
| 3rd Fiscal Year | 16,647 |
| 4th Fiscal Year | 11,545 |
| 5th Fiscal Year | 1,336 |
| Thereafter | 0 |
| Total | $ 47,688 |

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00351786%
Employer’s proportionate share at MD 0.00371493%

Employer’s proportionate share of system NPL/(A) at prior MD $ 201,977
**Employer’s proportionate share of system NPL/(A) at MD $ 557,697**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 900,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 271,178

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 99,932

  Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,471
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (518)

**Employer’s Total Pension Expense/(Income) $ 101,885**

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 18,451 | $ 0 |
| Changes of assumptions | $ 118,943 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 110,178 | $ 0 |
| Changes in proportionate share | $ 10,621 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,288 | $ 5,552 |
| Total (prior to post-MD contributions) | $ 260,481 | $ 5,552 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 254,929 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 46,508</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>46,508</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>86,960</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>65,634</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,320</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 254,929</strong></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00052926%
Employer’s proportionate share at MD  0.00053505%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 30,387
Employer’s proportionate share of system NPL/(A) at MD  $ 80,323

 Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 129,696
 Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 39,057

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  $ 14,393
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 464
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  $ 264

Employer's Total Pension Expense/(Income)  $ 15,121

| Differences between expected and actual experience | $ 2,657 | $ 0 |
| Changes of assumptions | $ 17,131 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 15,869 | $ 0 |
| Changes in proportionate share | $ 1,646 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 734 | $ 39 |
| Total (prior to post-MD contributions) | $ 38,037 | $ 39 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 37,998 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,145</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,145</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,890</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,501</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,317</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 37,998</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 0

Employer’s Total Pension Expense/(Income) $ 0

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 0 |
| Changes of assumptions | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 |
| Total (prior to post-MD contributions) | $ 0 |

Deferred Inflow of Resources
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 0 |

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.08710214%

Employer’s proportionate share at MD
0.09187897%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 5,000,936

Employer’s proportionate share of system NPL/(A) at MD
$ 13,793,167

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 22,271,365
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 6,706,876

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 2,471,558

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 136,743
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (134,200)

Employer’s Total Pension Expense/(Income)
$ 2,474,101

Deferred Outflow of Resources
$ 456,338

Deferred Inflow of Resources
$ 0

Differences between expected and actual experience

Changes of assumptions
$ 2,941,751
$ 0

Net difference between projected and actual earnings on investments
$ 2,724,951
$ 0

Changes in proportionate share
$ 518,750
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions
$ 0
$ 446,310

Total (prior to post-MD contributions)
$ 6,641,790
$ 446,310

Contributions subsequent to the MD
TBD
N/A

Net Deferred Outflow/(Inflow) of Resources
$ 6,195,480

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,104,497</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,104,497</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,121,495</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,630,211</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>234,780</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,195,480</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00024522%

Employer’s proportionate share at MD  
0.00017038%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 14,079

Employer’s proportionate share of system NPL/(A) at MD  
$ 25,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 41,300

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 12,437

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 4,583

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (923)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,222)

Employer’s Total Pension Expense/(Income)  
$ 2,438

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 846 | $ 0 |
| Changes of assumptions | $ 5,455 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,053 | $ 0 |
| Changes in proportionate share | $ 48 | $ 4,029 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 4,122 |
| Total (prior to post-MD contributions) | $ 11,402 | $ 8,151 |

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 3,251

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (102)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(102)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,918</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,501</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>35</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,251</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.02428779%
Employer’s proportionate share at MD  
0.02236151%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,394,474

Employer’s proportionate share of system NPL/(A) at MD  
$3,356,982
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,420,406
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,632,320

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $601,528
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $27,441
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $4,646

Employer’s Total Pension Expense/(Income)  
$569,441

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$111,064  
$0
Changes of assumptions  
$715,964  
$0
Net difference between projected and actual earnings on investments  
$663,199  
$0
Changes in proportionate share  
$0  
$115,005
Differences between employer contributions and employer’s proportionate share of system contributions  
$8,476  
$27,462
Total (prior to post-MD contributions)  
$1,498,703  
$142,467
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$1,356,236

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$236,107</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>236,107</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>479,317</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>358,168</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>46,537</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,356,236</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00100344%

Employer’s proportionate share at MD  
0.00112237%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 57,612

Employer’s proportionate share of system NPL/(A) at MD  
$ 168,494

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 272,061

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 81,929

Employer’s Total Pension Expense/(Income)  
$ 29,595

Deferred Outflow of Resources  
$ 5,575

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 5,575

Changes of assumptions  
$ 35,936

Net difference between projected and actual earnings on investments  
$ 33,287

Changes in proportionate share  
$ 6,402

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 81,200

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 74,654

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,864</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 25,422</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 20,356</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,148</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 74,654</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03291621%
Employer’s proportionate share at MD 0.02966945%
Employer’s proportionate share of system NPL/(A) at prior MD $1,889,871
Employer’s proportionate share of system NPL/(A) at MD $4,454,073
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $7,191,843
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $2,165,777

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $798,113
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(42,752)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(36,948)

Employer’s Total Pension Expense/(Income) $718,413

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $147,360 | $0
Changes of assumptions $949,947 | $0
Net difference between projected and actual earnings on investments $879,938 | $0
Changes in proportionate share $0 | $181,942
Differences between employer contributions and employer’s proportionate share of system contributions $47,692 | $148,010
Total (prior to post-MD contributions) $2,024,937 | $329,952
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $1,694,985

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$276,142</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>276,142</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>608,227</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>471,737</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>62,737</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,694,985</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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) \([NPL/(A)]\) \[June 30, 2016\]

Actuarial Valuation Date (liability rolled forward to MD) \[December 31, 2014\]

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00658571%

Employer’s proportionate share at MD 0.00671811%

Employer’s proportionate share of system NPL/(A) at prior MD $378,116

**Employer’s proportionate share of system NPL/(A) at MD** $1,008,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,628,463
- Sensitivity: NPL/(A) using discount rate 1.00% higher $490,401

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $180,718

**Net amortization of employer-specific deferred amounts from:**

- Changes in proportionate share (per paragraph 54 of GASB 68) $4,687
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(11,353)

**Employer’s Total Pension Expense/(Income)** $174,052

| Differences between expected and actual experience | $33,367 | $0 |
| Changes of assumptions | $215,098 | $0 |
| Net difference between projected and actual earnings on investments | $199,246 | $0 |
| Changes in proportionate share | $17,428 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $39,654 |
| Total (prior to post-MD contributions) | $465,139 | $39,654 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $425,485 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$73,908</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$73,908</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$148,346</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$113,617</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$15,706</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$425,485</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00016671%
Employer’s proportionate share at MD 0.00035156%

Employer’s proportionate share of system NPL/(A) at prior MD $ 9,572
Employer’s proportionate share of system NPL/(A) at MD $ 52,777
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 85,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 25,663

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,457
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,542
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 686

Employer’s Total Pension Expense/(Income) $ 12,685

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 1,746 $ 0
Changes of assumptions $ 11,256 $ 0
Net difference between projected and actual earnings on investments $ 10,427 $ 0
Changes in proportionate share $ 10,726 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,523 $ 0
Total (prior to post-MD contributions) $ 36,678 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 36,678

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,444</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,444</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,210</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,920</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,659</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 36,678</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00419075%
Employer’s proportionate share at MD  0.00407520%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 240,610
Employer’s proportionate share of system NPL/(A) at MD  $ 611,782
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 987,824
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 297,477

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 109,624
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,950
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,571)

Employer’s Total Pension Expense/(Income)  $ 108,003

Deferred Outflow of Resources  $ 20,240
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience
Changes of assumptions  $ 130,478
Net difference between projected and actual earnings on investments  $ 120,862
Changes in proportionate share  $ 11,548
Differences between employer contributions and employer’s proportionate share of system contributions  $ 60
Total (prior to post-MD contributions)  $ 283,188
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 263,932

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 47,255</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 47,255</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 91,804</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 68,486</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,133</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 263,932</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00053183%

Employer’s proportionate share at MD  
0.00036012%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 30,535

Employer’s proportionate share of system NPL/(A) at MD  
$ 54,062

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 87,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 26,288

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 9,687
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,469)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,183)

Employer’s Total Pension Expense/(Income)  
$ 6,035

Deferred Outflow of Resources  
$ 1,789

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 1,789

Changes of assumptions  
$ 11,530

Net difference between projected and actual earnings on investments  
$ 10,680

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 425

Total (prior to post-MD contributions)  
$ 24,424

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 10,183

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 667</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>667</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,831</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,764</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>254</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,183</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00005487%

Employer’s proportionate share at MD  
0.00004815%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,150

Employer’s proportionate share of system NPL/(A) at MD  
$7,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $11,672
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $3,515

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,295

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $130
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(203)

Employer’s Total Pension Expense/(Income)  
$1,222

Deferred Outflow of Resources  
$239  
$0

Deferred Inflow of Resources  
$0  
$0

Differences between expected and actual experience  
$239  
$0

Changes of assumptions  
$1,542  
$0

Net difference between projected and actual earnings on investments  
$1,428  
$0

Changes in proportionate share  
$728  
$362

Differences between employer contributions and employer’s proportionate share of system contributions  
$0  
$770

Total (prior to post-MD contributions)  
$3,937  
$1,132

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$2,805

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$504</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$504</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,031</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$701</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$64</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,805</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00741222%

Employer’s proportionate share at MD  
0.00625295%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 425,570

Employer’s proportionate share of system NPL/(A) at MD  
$ 938,713

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,515,708

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 456,446

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 168,205

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,726)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,227

Employer’s Total Pension Expense/(Income)  
$ 161,706

Deferred Outflow of Resources  
$ 31,057

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 31,057

Changes of assumptions  
$ 200,205

Net difference between projected and actual earnings on investments  
$ 185,450

Changes in proportionate share  
$ 23,079

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 18,470

Total (prior to post-MD contributions)  
$ 458,261

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 384,026

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 68,496</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 68,496</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 136,456</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 98,741</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,838</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 384,026</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00205006%
Employer’s proportionate share at MD 0.00230636%

Employer’s proportionate share of system NPL/(A) at prior MD $ 117,703

Employer’s proportionate share of system NPL/(A) at MD $ 346,238

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 559,059
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 168,357

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 62,041
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (602)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,292

Employer’s Total Pension Expense/(Income) $ 64,731

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 11,455 |
| Changes of assumptions | $ 73,844 |
| Net difference between projected and actual earnings on investments | $ 68,402 |
| Changes in proportionate share | $ 13,797 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 15,324 |
| Total (prior to post-MD contributions) | $ 182,822 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 168,638 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 30,351</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,351</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>55,763</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,807</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,366</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 168,638</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00083115%

Employer’s proportionate share at MD  
0.00068011%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 47,720

Employer’s proportionate share of system NPL/(A) at MD  
$ 102,100

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 164,858
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 49,646

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 18,295
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,996)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 530

Employer’s Total Pension Expense/(Income)  
$ 16,829

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 3,378 | $ 0 |
| Changes of assumptions | $ 21,776 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 20,171 | $ 0 |
| Changes in proportionate share | $ 0 | $ 8,487 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,271 | $ 2,204 |
| Total (prior to post-MD contributions) | $ 50,596 | $ 10,691 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 39,905 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,691</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,691</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,208</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,873</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,441</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 39,905</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.0004584%
Employer’s proportionate share at MD 0.0003803%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,632
Employer’s proportionate share of system NPL/(A) at MD $ 5,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,776

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,023
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (99)
  - 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) $ 683

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 189 | $ 0
Changes of assumptions $ 1,218 | $ 0
Net difference between projected and actual earnings on investments $ 1,128 | $ 0
Changes in proportionate share $ 0 | $ 423
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 824
Total (prior to post-MD contributions) $ 2,535 | $ 1,247
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,288

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 116</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 116</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 563</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 450</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 42</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,288</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00042925%
Employer’s proportionate share at MD 0.00035334%

Employer’s proportionate share of system NPL/(A) at prior MD $ 24,645

Employer’s proportionate share of system NPL/(A) at MD $ 53,045

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 85,649
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 25,793

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,505
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,144)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (674)

Employer’s Total Pension Expense/(Income) $ 7,687

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 1,755 | $ 0 |
| Changes of assumptions | $ 11,313 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 10,479 | $ 0 |
| Changes in proportionate share | $ 0 | $ 4,748 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 509 | $ 2,407 |
| Total (prior to post-MD contributions) | $ 24,056 | $ 7,155 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 16,901 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,420</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,420</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,425</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,034</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>603</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,901</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00056529%
Employer’s proportionate share at MD  0.00082428%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 32,456

**Employer’s proportionate share of system NPL/(A) at MD**  $ 123,744
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 199,805
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 60,170

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 22,173
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 2,983
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,972

**Employer’s Total Pension Expense/(Income)**  $ 28,128

| Differences between expected and actual experience | $ 4,094 | $ 0 |
| Changes of assumptions | $ 26,392 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 24,447 | $ 0 |
| Changes in proportionate share | $ 13,943 | $ 879 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,399 | $ 0 |
| Total (prior to post-MD contributions) | $ 80,275 | $ 879 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 79,396 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 15,841</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 15,841</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 24,708</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 19,511</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,493</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 79,396</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014
Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.00057056%
Employer’s proportionate share at MD: 0.00042218%

Employer’s proportionate share of system NPL/(A) at prior MD: $32,758
Employer’s proportionate share of system NPL/(A) at MD: $63,379

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $102,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $30,818

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $11,357
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(1,947)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $4,480

Employer’s Total Pension Expense/(Income): $13,890

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$2,097</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings</td>
<td>$13,517</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$12,521</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$15,115</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$43,250</td>
<td>$8,289</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources: $34,961

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$7,596</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,596</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,575</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,345</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>849</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$34,961</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02005360%
Employer’s proportionate share at MD 0.01656950%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,151,370
Employer’s proportionate share of system NPL/(A) at MD $ 2,487,467
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,016,429
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,209,521

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 445,722
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 28,996
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 34,438
Employer’s Total Pension Expense/(Income) $ 509,156

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 82,296 | $ 0 |
| Changes of assumptions | $ 530,517 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 491,419 | $ 0 |

Deferred Inflow of Resources

| Changes in proportionate share | $ 246,897 | $ 187,564 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 144,698 | $ 33,076 |
| Total (prior to post-MD contributions) | $ 1,495,827 | $ 220,640 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,275,187 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 262,161</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 262,161</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 432,701</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 285,988</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 32,177</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,275,187</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.00081905%
Employer’s proportionate share at MD  
0.00101753%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 47,025
Employer’s proportionate share of system NPL/(A) at MD  
$ 152,755

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 246,648
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 74,276

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 27,372
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,157
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 549

Employer’s Total Pension Expense/(Income)  
$ 32,078

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 5,054 | $ 0
Changes of assumptions  
$ 32,579 | $ 0
Net difference between projected and actual earnings on investments  
$ 30,178 | $ 0
Changes in proportionate share  
$ 16,368 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,973 | $ 834
Total (prior to post-MD contributions)  
$ 86,152 | $ 834
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 85,318

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,910</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,910</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,759</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,596</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,143</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 85,318</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate  

Employer’s proportionate share at prior MD  

Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Sensitivity: NPL/(A) using discount rate 1.00% lower  

Sensitivity: NPL/(A) using discount rate 1.00% higher  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Employer Pension Expense for Measurement Period  

Employer’s total Pension Expense/(Income)  

Deferred Outflow of Resources  

Deferred Inflow of Resources  

Differences between expected and actual experience  

Changes of assumptions  

Net difference between projected and actual earnings on investments  

Changes in proportionate share  

Differences between employer contributions and employer’s proportionate share of system contributions  

Total (prior to post-MD contributions)  

Contributions subsequent to the MD  

Net Deferred Outflow/(Inflow) of Resources  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 19,014</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,014</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>26,249</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>21,359</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,358</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 89,994</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
 measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

actuarial Valuation Date (liability rolled forward to MD)  

Discount rate  

employer’s proportionate share at prior MD  

employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income)  

Net amortization of employer-specific deferred amounts from:  

o Changes in proportionate share (per paragraph 54 of GASB 68)  

o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

Employer’s Total Pension Expense/(Income)  

Deferred Outflow of Resources  |  Deferred Inflow of Resources  

Differences between expected and actual experience  |  $ 17,408,980  |  $ 0  
Changes of assumptions  |  $ 112,225,713  |  $ 0  
Net difference between projected and actual earnings on investments  |  $ 103,954,948  |  $ 0  
Changes in proportionate share  |  $ 0  |  $ 29,210,549  
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 0  |  $ 6,880,997  
Total (prior to post-MD contributions)  |  $ 233,589,641  |  $ 36,091,546  
Contributions subsequent to the MD  |  TBD  |  N/A  
Net Deferred Outflow/(Inflow) of Resources  |  $ 197,498,095  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 33,027,185</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>33,027,185</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>71,496,933</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>53,400,084</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,546,708</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 197,498,095</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00031971%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 47,996
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 77,497
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 23,338

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 8,600
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,003
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 963

Employer’s Total Pension Expense/(Income)  
$ 13,566

Deferred Outflow of Resources  
$ 1,588

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 41,972

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,800</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,800</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,277</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,051</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,043</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 41,972</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03668098%
Employer’s proportionate share at MD 0.03539866%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,106,024
Employer’s proportionate share of system NPL/(A) at MD $ 5,314,161
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,580,598
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,583,991

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 952,229
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,305
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,190

Employer’s Total Pension Expense/(Income) $ 963,724

Deferred Outflow of Resources $ 175,816 $ 0
Deferred Inflow of Resources $ 1,133,383 $ 0
Deferred Inflow of Resources $ 1,049,855 $ 0

Differences between expected and actual experience $ 65,819 $ 69,033
Changes in proportionate share $ 74,394 $ 38,735
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,499,267 $ 107,768
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,391,499

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 436,050</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 436,050</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 820,811</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 613,829</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 84,758</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,391,499</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([\text{NPL/(A)}]\) \(\text{June 30, 2016}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2014}\)

Discount rate \(7.50\%

Employer’s proportionate share at prior MD \(0.00000000\%

Employer’s proportionate share at MD \(0.01506929\%

Employer’s proportionate share of system \([\text{NPL/(A)}]\) at prior MD \(\$ 0\)

**Employer’s proportionate share of system \([\text{NPL/(A)}]\) at MD** \(\$ 2,262,250\)

- Sensitivity: \([\text{NPL/(A)}]\) using discount rate 1.00% lower \(\$ 3,652,780\)
- Sensitivity: \([\text{NPL/(A)}]\) using discount rate 1.00% higher \(\$ 1,100,011\)

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \(\$ 405,366\)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \(\$ 188,662\)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \(\$ 36,865\)

**Employer’s Total Pension Expense/(Income)** \(\$ 630,893\)

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 74,845</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 482,484</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 446,926</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 811,244</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,935,779</td>
<td>$ 5,069</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,930,710</td>
<td>$ 5,069</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 406,261</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>406,261</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>566,503</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>459,073</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>92,611</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,930,710</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

- Discount rate: 7.50%
- Employer’s proportionate share at prior MD: 0.00000000%
- Employer’s proportionate share at MD: 0.00121429%

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

**Employer’s proportionate share of system NPL/(A) at MD**  
$182,293

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $294,343
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $88,639

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $32,665
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $15,202
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $1,955

**Employer’s Total Pension Expense/(Income)**  
$49,822

| Differences between expected and actual experience | $6,031 | $0 |
| Changes of assumptions | $38,879 | $0 |
| Net difference between projected and actual earnings on investments | $36,013 | $0 |
| Changes in proportionate share | $65,370 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $6,657 | $334 |
| Total (prior to post-MD contributions) | $152,950 | $334 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $152,616 |

**Deferred Outflow/(Inflow) of Resources related to pension**

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$31,721</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,721</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>44,870</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>36,834</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,471</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$152,616</td>
</tr>
</tbody>
</table>

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

- All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
**Employer’s proportionate share of system NPL/(A) at MD** $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of 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) $ 108

**Employer’s Total Pension Expense/(Income)** $ 108

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 463 | $ 0 |
| Total (prior to post-MD contributions) | $ 463 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 463 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 108</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>108</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>108</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>108</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 463</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)                December 31, 2014
Discount rate                                                        7.50%
Employer’s proportionate share at prior MD                              0.03901406%
Employer’s proportionate share at MD                                    0.03822211%
Employer’s proportionate share of system NPL/(A) at prior MD            $ 2,239,977
Employer’s proportionate share of system NPL/(A) at MD                  $ 5,738,026
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower                $ 9,264,999
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher               $ 2,790,094

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,028,181
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 6,836
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (25,227)

Employer’s Total Pension Expense/(Income)                               $ 1,009,790

| Differences between expected and actual experience | $ 189,839 | $ 0 |
| Changes of assumptions                                   | $ 1,223,783 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,133,593 | $ 0 |
| Changes in proportionate share                          | $ 56,953 | $ 42,634 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 10,715 | $ 111,092 |
| Total (prior to post-MD contributions)                  | $ 2,614,883 | $ 153,726 |
| Contributions subsequent to the MD                      | TBD       | N/A |
| Net Deferred Outflow/(Inflow) of Resources               | $ 2,461,157 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 440,027</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 440,027</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 856,323</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 639,278</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 85,502</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,461,157</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$857,975</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$857,975</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,731,942</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,319,440</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$180,333</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,947,665</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.06047771%
Employer’s proportionate share at MD: 0.07011585%

Employer’s proportionate share of system NPL/(A) at prior MD: $3,472,304

Employer’s proportionate share of system NPL/(A) at MD: $10,526,017

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $16,996,008
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $5,118,237

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $1,886,127

Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $135,370
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): ($120,751)

Employer’s Total Pension Expense/(Income): $1,900,746

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $348,247 | $0
Changes of assumptions | $2,244,947 | $0
Net difference between projected and actual earnings on investments | $2,079,499 | $0
Changes in proportionate share | $568,857 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $455,809
Total (prior to post-MD contributions) | $5,241,550 | $455,809
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $4,785,741

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$855,556</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>855,556</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,628,231</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,260,057</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>186,340</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,785,741</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.10678295%

Employer’s proportionate share at MD  
0.10999775%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,130,902

Employer’s proportionate share of system NPL/(A) at MD  
$ 16,513,216

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 26,663,338

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 8,029,490

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,958,956

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 42,946
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (94,983)

Employer’s Total Pension Expense/(Income)  
$ 2,906,919

Deferred Outflow of Resources  
$ 546,329

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 3,521,872

Net difference between projected and actual earnings on investments  
$ 3,262,319

Changes in proportionate share  
$ 182,240

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 7,512,760

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 7,157,191

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,267,225</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,267,225</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,472,054</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,885,386</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 265,301</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,157,191</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)               December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.38736079%
Employer’s proportionate share at MD 0.38654318%

Employer’s proportionate share of system NPL/(A) at prior MD           $22,240,170
Employer’s proportionate share of system NPL/(A) at MD                $58,029,106

- Sensitivity: NPL/(A) using discount rate 1.00% lower                $93,697,658
- Sensitivity: NPL/(A) using discount rate 1.00% higher               $28,216,438

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $10,398,071
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)        $6,958
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $457,293

Employer’s Total Pension Expense/(Income)                                $9,947,736

| Differences between expected and actual experience | $1,919,856 | $0 |
| Changes of assumptions                             | $12,376,214 | $0 |
| Net difference between projected and actual earnings on investments | $11,464,117 | $0 |
| Changes in proportionate share                     | $58,460     | $44,016 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $1,694,560 |
| Total (prior to post-MD contributions)              | $25,818,647 | $1,738,576 |
| Contributions subsequent to the MD                 | TBD         | N/A |
| Net Deferred Outflow/(Inflow) of Resources          | $24,080,071 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$4,185,685</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,185,685</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$8,426,797</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$6,408,291</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$873,612</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$24,080,071</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.14963427%

Employer’s proportionate share at MD
0.17768341%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 8,591,194

Employer’s proportionate share of system NPL/(A) at MD
$ 26,674,405

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 43,070,271

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 12,970,331

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 4,779,711

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 288,854
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (397,230)

Employer’s Total Pension Expense/(Income)
$ 4,671,335

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 882,506 |
| Changes of assumptions | $ 5,689,010 |
| Net difference between projected and actual earnings on investments | $ 5,269,743 |
| Changes in proportionate share | $ 1,510,007 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 |

Deferred Inflow of Resources
| Total (prior to post-MD contributions) | $ 13,351,266 |
| Contributions subsequent to the MD | TBD |

Net Deferred Outflow/(Inflow) of Resources
$ 11,598,157

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,022,677</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,022,677</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,979,663</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,111,919</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>461,221</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,598,157</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$343,215</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>343,215</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>850,175</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>622,644</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>64,737</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$2,223,986</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.19112669%
Employer’s proportionate share at MD  0.21643614%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 10,973,465
Employer’s proportionate share of system NPL/(A) at MD  $ 32,492,090

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 52,463,892
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 15,799,158

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 5,822,166
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 222,337
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (206,954)

Employer’s Total Pension Expense/(Income)  $ 5,837,549

| Differences between expected and actual experience | Deferred Outflow of Resources $ 1,074,980 | Deferred Inflow of Resources $ 0 |
| Changes of assumptions | $ 6,929,782 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 6,419,074 | $ 0 |
| Changes in proportionate share | $ 1,362,517 | $ 321,390 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 734,364 |
| Total (prior to post-MD contributions) | $ 15,786,353 | $ 1,055,754 |
| Contributions subsequent to the MD  TBD  N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 14,730,599

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,611,218</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,611,218</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,002,988</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,914,760</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>590,415</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,730,599</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.20103454%

Employer’s proportionate share at MD  
0.20367682%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 11,542,320

Employer’s proportionate share of system NPL/(A) at MD  
$ 30,576,620

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 49,371,046
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 14,867,768

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 5,478,938
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (25,114)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (274,189)

Employer’s Total Pension Expense/(Income)  
$ 5,179,635

Deferred Outflow of Resources  
$ 1,011,608

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 1,011,608

Changes of assumptions  
$ 6,521,258

Net difference between projected and actual earnings on investments  
$ 6,040,657

Changes in proportionate share  
$ 142,245

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 13,715,768

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 12,584,679

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,143,503</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,143,503</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,397,169</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,417,050</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>483,455</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,584,679</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
1.07067611%

Employer’s proportionate share at MD  
1.11144907%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 61,472,455

Employer’s proportionate share of system NPL/(A) at MD  
$ 166,854,312

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 269,414,080

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 81,132,290

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 29,898,152

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 653,401
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,264,930)

Employer’s Total Pension Expense/(Income)  
$ 29,286,623

Deferred Outflow of Resources  
$ 5,520,270

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 35,586,015

Net difference between projected and actual earnings on investments  
$ 32,963,411

Changes in proportionate share  
$ 2,680,977

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 76,750,673

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 72,273,083

Deferred Outflow of Resources  
$ 0

Deferred Inflow of Resources  
$ 4,477,590

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,718,678</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,718,678</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 24,941,931</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 19,163,907</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,729,890</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 72,273,083</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.30014823%

Employer’s proportionate share at MD: 0.33252589%

Employer’s proportionate share of system NPL/(A) at prior MD: $17,232,895

Employer’s proportionate share of system NPL/(A) at MD: $49,919,857

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $80,603,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $24,273,345

Employer Pension Expense for Measurement Period:

- Employer’s proportionate share of collective system Pension Expense/(Income): $8,944,998

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $413,338
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(470,856)

Employer’s Total Pension Expense/(Income): $8,887,480

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $1,651,567 | $0
Changes of assumptions | $10,646,706 | $0
Net difference between projected and actual earnings on investments | $9,862,069 | $0
Changes in proportionate share | $1,770,168 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $1,694,671
Total (prior to post-MD contributions) | $23,930,510 | $1,694,671
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $22,235,839

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,930,644</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,930,644</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,599,541</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,904,048</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>870,962</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$22,235,839</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,926,497</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,926,497</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,767,530</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$2,880,339</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$407,156</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$10,908,019</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01995933%

Employer’s proportionate share at MD  
0.01804934%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,145,957

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,709,625

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,375,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,317,545

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 485,530

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,456)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (12,055)

Employer’s Total Pension Expense/(Income)  
$ 469,019

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 89,646  
$ 0
Changes of assumptions  
$ 577,898  
$ 0
Net difference between projected and actual earnings on investments  
$ 535,308  
$ 0

Changes in proportionate share  
$ 66,148  
$ 102,824
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 21,730  
$ 76,736
Total (prior to post-MD contributions)  
$ 1,290,730  
$ 179,560
Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,111,170

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 199,964</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>199,964</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>393,983</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>283,318</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,940</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,111,170</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05487119%

Employer’s proportionate share at MD  
0.05359039%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,150,408

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,045,162

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 12,990,254
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,911,930

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,441,590
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 8,200
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (39,663)

Employer’s Total Pension Expense/(Income)  
$ 1,410,127

Deferred Outflow of Resources  
$ 266,169

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 1,715,840

Net difference between projected and actual earnings on investments  
$ 1,589,386

Changes in proportionate share  
$ 82,401

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 25,689

Total (prior to post-MD contributions)  
$ 3,679,485

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 3,422,340

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 611,275</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>611,275</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,193,314</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>888,534</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>117,942</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,422,340</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01028858%

Employer’s proportionate share at MD  
0.01368188%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 590,715

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,053,968

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,316,473

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 998,734

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 368,045

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 28,182
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,793)

Employer’s Total Pension Expense/(Income)  
$ 387,434

Deferred Outflow of Resources $ 67,954 $ 0
Deferred Inflow of Resources $ 438,062 $ 0

Net Deferred Outflow/(Inflow) of Resources  
$ 1,098,177 $ 89,417

Contributions subsequent to the MD  
TBD N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,008,760

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 183,483</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>183,483</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>333,488</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>265,206</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>43,100</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,008,760</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07275499%
Employer’s proportionate share at MD 0.07679160%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,177,200
**Employer’s proportionate share of system NPL/(A) at MD** $ 11,528,202
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,614,203
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,605,546

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,065,706
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 59,641
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(110,802)

**Employer’s Total Pension Expense/(Income)** $ 2,014,545

| Differences between expected and actual experience | $ 381,403 | $ 0 |
| Changes of assumptions | $ 2,458,689 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,277,489 | $ 0 |
| Changes in proportionate share | $ 248,263 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 409,319 |
| Total (prior to post-MD contributions) | $ 5,365,844 | $ 409,319 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,956,525 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 869,842</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 869,842</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,714,071</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,316,174</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 186,596</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,956,525</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.24676204%
Employer’s proportionate share at MD  0.24471489%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 14,167,747
Employer’s proportionate share of system NPL/(A) at MD  $ 36,737,387
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 59,318,631
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 17,863,418
Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 6,582,868
  ▪ Net amortization of employer-specific deferred amounts from:
      o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 32,972
      o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (151,582)
Employer’s Total Pension Expense/(Income)  $ 6,464,258

| Differences between expected and actual experience | $ 1,215,433 | $ 0 |
| Changes of assumptions | $ 7,835,202 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 7,257,766 | $ 0 |
| Changes in proportionate share | $ 199,244 | $ 110,207 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,052 | $ 495,038 |
| Total (prior to post-MD contributions) | $ 16,511,697 | $ 605,245 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 15,906,452 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,816,387</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,816,387</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,504,020</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,186,471</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 583,186</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,906,452</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,061,838  
Employer’s proportionate share of system NPL/(A) at MD $ 13,981,777  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,505,355  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 77,838  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (43,440)  

Employer’s Total Pension Expense/(Income) $ 2,539,753  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience | $ 462,578  | $ 0  
Changes of assumptions | $ 2,981,977  | $ 0  
Net difference between projected and actual earnings on investments | $ 2,762,213  | $ 0  
Changes in proportionate share | $ 320,676  | $ 0  
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0  | $ 164,264  
Total (prior to post-MD contributions) | $ 6,527,444  | $ 164,264  
Contributions subsequent to the MD | TBD  | N/A  
Net Deferred Outflow/(Inflow) of Resources | $ 6,363,180  |  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
</table>
| 1st Fiscal Year | $ 1,151,420  
| 2nd Fiscal Year | $ 1,151,420  
| 3rd Fiscal Year | $ 2,174,753  
| 4th Fiscal Year | $ 1,650,949  
| 5th Fiscal Year | $ 234,637  
| Thereafter | $ 0  
| Total | $ 6,363,180  

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00988262%

Employer’s proportionate share at MD  
0.00736950%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 567,407

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,106,333

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,786,359

 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 537,950

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 198,241

 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (32,738)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 7,713

Employer’s Total Pension Expense/(Income)  
$ 173,216

Deferred Outflow of Resources  
$ 36,602

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 36,602

Changes of assumptions  
$ 235,954

Net difference between projected and actual earnings on investments  
$ 218,565

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 41,347

Total (prior to post-MD contributions)  
$ 532,468

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 384,824

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 63,361</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>63,361</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>143,484</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>103,596</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,022</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 384,824</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00724021%
Employer’s proportionate share at MD 0.00576741%

Employer’s proportionate share of system NPL/(A) at prior MD $ 415,694
Employer’s proportionate share of system NPL/(A) at MD $ 865,822
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,398,014
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 421,003

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 155,144
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,242)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 9,029

Employer’s Total Pension Expense/(Income) $ 149,931

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 28,645 $ 0
Changes of assumptions $ 184,659 $ 0
Net difference between projected and actual earnings on investments $ 171,050 $ 0
Changes in proportionate share $ 14,271 $ 79,287
Differences between employer contributions and employer’s proportionate share of system contributions $ 37,009 $ 2,515
Total (prior to post-MD contributions) $ 435,634 $ 81,802
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 353,832

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 63,959</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>63,959</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>125,846</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>89,632</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,437</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 353,832</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01885661%
Employer’s proportionate share at MD 0.01862472%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,082,645
Employer’s proportionate share of system NPL/(A) at MD $ 2,796,003
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,514,612
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,359,546

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 501,008
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (6,986)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 20,791

Employer’s Total Pension Expense/(Income) $ 514,813

Deferred Outflow of Resources
Differences between expected and actual experience $ 92,504
Changes of assumptions $ 596,320
Net difference between projected and actual earnings on investments $ 552,373
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 82,181
Total (prior to post-MD contributions) $ 1,323,378
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,297,010

Deferred Inflow of Resources
Differences between expected and actual experience $ 0
Changes of assumptions $ 0
Net difference between projected and actual earnings on investments $ 26,368
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total $ 26,368

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 237,181</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>237,181</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>439,726</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>334,275</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>48,647</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,297,010</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01860108%
Employer’s proportionate share at MD 0.01528724%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,067,974
Employer’s proportionate share of system NPL/(A) at MD $ 2,294,970
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,705,611
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,115,920

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 411,229
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (42,117)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 4,228

Employer’s Total Pension Expense/(Income) $ 373,340

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 75,928 $ 0
Changes of assumptions $ 489,462 $ 0
Net difference between projected and actual earnings on investments $ 453,390 $ 0
Changes in proportionate share $ 0 $ 180,538
Differences between employer contributions and employer’s proportionate share of system contributions $ 45,644 $ 18,564
Total (prior to post-MD contributions) $ 1,064,424 $ 199,102
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 865,322

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 145,459</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>145,459</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>314,196</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>232,575</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,632</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 865,322</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.0677442%

Employer’s proportionate share at MD  
0.06545461%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,889,520

Employer’s proportionate share of system NPL/(A) at MD  
$9,826,257

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $15,866,128

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,777,981

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,760,739

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $57,765
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $14,262

Employer’s Total Pension Expense/(Income)  
$1,688,712

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$325,096</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$2,095,704</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$1,941,256</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$222,199</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$53,408</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$4,362,056</td>
<td>$275,607</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$4,086,449</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$713,005</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$713,005</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,430,436</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,083,413</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$146,590</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,086,449</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of 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)  
    $ 107

Employer's Total Pension Expense/(Income)  
$ 107

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 364</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 364</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 364</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 107</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>107</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>107</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>43</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 364</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.49006718%
Employer’s proportionate share at MD 0.52213225%
Employer’s proportionate share of system NPL/(A) at prior MD $28,137,018
Employer’s proportionate share of system NPL/(A) at MD $78,384,174
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $126,564,306
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $38,114,014

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $14,045,438
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $333,045
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(128,200)

Employer’s Total Pension Expense/(Income) $14,250,283

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$2,593,291</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$16,717,461</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$15,485,424</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share of system contributions</td>
<td>$1,726,202</td>
<td>$232,551</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$73,993</td>
<td>$647,648</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$36,596,371</td>
<td>$880,199</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $35,716,172

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,467,058</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,467,058</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,164,986</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,274,861</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,342,209</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$35,716,172</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68) $ 158

Employer’s Total Pension Expense/(Income) $ 158

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 535</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 535</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 535</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 158</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>158</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>158</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>61</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 535</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
$ 144

Employer’s Total Pension Expense/(Income)  
$ 144

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 492 | $ 0 |
| Total (prior to post-MD contributions) | $ 492 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 492 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 144</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 144</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 144</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 60</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 492</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate 7.50%  

Employer’s proportionate share at prior MD 0.00000000%  
Employer’s proportionate share at MD 0.00000000%  

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of 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) $ 495  

Employer’s Total Pension Expense/(Income) $ 495  

| Differences between expected and actual experience | Deferred Outflow of Resources | Deferred Inflow of Resources | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,926 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,926 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,926 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 495</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>495</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>495</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>361</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>80</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,926</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) $ 587

Employer’s Total Pension Expense/(Income) $ 587

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,320</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,320</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,320</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 587</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>587</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>587</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>450</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>109</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,320</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of 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)  
    $ 1,425

Employer’s Total Pension Expense/(Income)  
$ 1,425

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,242</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,242</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 5,242</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,425</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,425</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,402</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 845</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 145</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,242</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.06099327%

Employer’s proportionate share at MD  
0.04668957%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,501,905

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,009,189

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,317,502
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,408,192

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,255,957

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (171,327)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,471

Employer’s Total Pension Expense/(Income)  
$ 1,099,101

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 231,895  
$ 0
Changes of assumptions  
$ 1,494,891  
$ 0
Net difference between projected and actual earnings on investments  
$ 1,384,722  
$ 0
Changes in proportionate share  
$ 26,348  
$ 770,030
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 113,437  
$ 50,195
Total (prior to post-MD contributions)  
$ 3,251,293  
$ 820,225
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 2,431,068

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 403,117</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 403,117</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 910,763</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 648,508</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 65,562</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,431,068</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.43326436%

Employer’s proportionate share at MD  
0.44751909%

Employer’s proportionate share of system NPL/(A) at prior MD  
$24,875,706

Employer’s proportionate share of system NPL/(A) at MD  
$67,183,006

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $108,478,154

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $32,667,488

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $12,038,333

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $333,864
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(178,725)

Employer’s Total Pension Expense/(Income)  
$12,193,472

Deferred Outflow of Resources  
$2,222,707  
$14,328,521  
$13,272,543  
$1,295,751  
$32,487  
$31,152,009  
TBD  
$30,380,147

Deferred Inflow of Resources  
$0  
$0  
$0  
$0  
$771,862  
$771,862  
N/A  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,522,476</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$5,522,476</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$10,410,925</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,831,265</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,093,006</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$30,380,147</td>
</tr>
</tbody>
</table>

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $108,478,154

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $32,667,488

Employer’s proportionate share of system NPL/(A) at prior MD  
$24,875,706

Employer’s proportionate share of system NPL/(A) at MD  
$67,183,006

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $12,038,333

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $333,864
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(178,725)

Employer’s Total Pension Expense/(Income)  
$12,193,472

Deferred Outflow of Resources  
$2,222,707  
$14,328,521  
$13,272,543  
$1,295,751  
$32,487  
$31,152,009  
TBD  
$30,380,147

Deferred Inflow of Resources  
$0  
$0  
$0  
$0  
$771,862  
$771,862  
N/A  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,522,476</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$5,522,476</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$10,410,925</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,831,265</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,093,006</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$30,380,147</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,469</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,469</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,466</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,126</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>269</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,799</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.03245975%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,872,962

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,868,209

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,369,460

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 873,172

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 406,383
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (50,149)

Employer’s Total Pension Expense/(Income)  
$ 1,229,406

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 161,219 | $ 0
Changes of assumptions  
$ 1,039,286 | $ 0
Net difference between projected and actual earnings on investments  
$ 962,693 | $ 0
Changes in proportionate share  
$ 1,747,449 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 28,755 | $ 257,383
Total (prior to post-MD contributions)  
$ 3,939,402 | $ 257,383
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 3,682,019

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 745,541</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>745,541</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,098,348</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>910,288</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>182,300</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,682,019</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
**Employer’s proportionate share of system NPL/(A) at MD  $ 0**
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of 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)  $ 234

**Employer’s Total Pension Expense/(Income)  $ 234**

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 855</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 855</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 855</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 234</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 234</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 234</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 135</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 855</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 467

Employer’s Total Pension Expense/(Income) $ 467

Deferred Outflow of Resources $ 0
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,783 $ 0
Total (prior to post-MD contributions) $ 1,783 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,783

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 467</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>467</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>453</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>321</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>75</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,783</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 342

Employer’s Total Pension Expense/(Income)  
$ 342

Deferred Outflow of Resources  
$ 0

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 0

Changes of assumptions  
$ 0

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,165

Total (prior to post-MD contributions)  
$ 1,165

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,165

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 342</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>342</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>342</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>139</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,165</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00469627%
Employer’s proportionate share at MD 0.04543070%

Employer’s proportionate share of system NPL/(A) at prior MD $ 269,635
**Employer’s proportionate share of system NPL/(A) at MD** $ 6,820,203
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,012,354
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,316,298

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,222,093
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 527,126
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (73,407)

**Employer’s Total Pension Expense/(Income)** $ 1,675,812

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 225,642</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 1,454,585</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 1,347,386</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,251,209</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,301,863</td>
<td>$ 351,314</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 4,950,549</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 998,594</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 998,594</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,492,780</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,222,454</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 238,127</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,950,549</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03352521%

Employer’s proportionate share at MD  
0.02838376%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,924,837

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,261,061

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,880,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,071,925

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 763,528
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (42,954)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,498

Employer’s Total Pension Expense/(Income)  
$ 728,072

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 140,975  
$ 0

Changes of assumptions  
$ 908,782  
$ 0

Net difference between projected and actual earnings on investments  
$ 841,807  
$ 0

Changes in proportionate share  
$ 72,810  
$ 276,786

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 44,605  
$ 19,034

Total (prior to post-MD contributions)  
$ 2,008,979  
$ 295,820

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,713,159

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 304,966</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 304,966</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 612,576</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 439,599</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 51,052</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,713,159</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09867842%
Employer’s proportionate share at MD 0.09622785%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,665,583
Employer’s proportionate share of system NPL/(A) at MD $ 14,446,035

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 23,325,529
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,024,331

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,588,544
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (82,268)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (16,126)

Employer’s Total Pension Expense/(Income) $ 2,490,150

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 477,938 | $ 0 |
| Changes of assumptions | $ 3,080,992 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,853,930 | $ 0 |
| Changes in proportionate share | $ 0 | $ 307,327 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 59,904 |
| Total (prior to post-MD contributions) | $ 6,412,860 | $ 367,231 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 6,045,629 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,055,718</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,055,718</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,109,824</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,604,291</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>220,078</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,045,629</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.05942954%

Employer’s proportionate share at MD 0.05233151%

Employer’s proportionate share of system NPL/(A) at prior MD $3,412,124

**Employer’s proportionate share of system NPL/(A) at MD** $7,856,175

- **Sensitivity: NPL/(A) using discount rate 1.00% lower** $12,685,103
- **Sensitivity: NPL/(A) using discount rate 1.00% higher** $3,820,036

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)** $1,407,726
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(87,450)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(16,216)

**Employer’s Total Pension Expense/(Income)** $1,304,060

| Differences between expected and actual experience | Deferred Outflow of Resources | $259,917 | $0 |
| Changes of assumptions | $1,675,533 | $0 |
| Net difference between projected and actual earnings on investments | $1,552,051 | $0 |
| Changes in proportionate share | $4,810 | $382,118 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $8,502 | $55,159 |
| Total (prior to post-MD contributions) | $3,500,813 | $437,277 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,063,536 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$523,974</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$523,974</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,099,548</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$815,807</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$100,233</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,063,536</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

- Discount rate: 7.50%
- Employer’s proportionate share at prior MD: 0.05468341%
- Employer’s proportionate share at MD: 0.04958600%

**Employer’s proportionate share of system NPL/(A) at prior MD**: 3,139,627

**Employer’s proportionate share of system NPL/(A) at MD**: 7,444,010

- Sensitivity: NPL/(A) using discount rate 1.00% lower: 12,019,594
- Sensitivity: NPL/(A) using discount rate 1.00% higher: 3,619,622

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income): 1,333,871
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): (109,972)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): (9,469)

**Employer’s Total Pension Expense/(Income)**: 1,214,430

**Deferred Outflow of Resources** | **Deferred Inflow of Resources**
---|---
Differences between expected and actual experience | 246,280 | 0
Changes of assumptions | 1,587,628 | 0
Net difference between projected and actual earnings on investments | 1,470,624 | 0
Changes in proportionate share | 0 | 431,336
Differences between employer contributions and employer’s proportionate share of system contributions | 118,278 | 97,767
Total (prior to post-MD contributions) | 3,422,810 | 529,103
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | 2,893,707 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>475,271</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>475,271</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,031,449</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>802,936</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>108,782</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>2,893,707</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.08175135%
Employer’s proportionate share at MD 0.06633261%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,693,722
Employer’s proportionate share of system NPL/(A) at MD $ 9,958,065

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 16,078,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,842,072

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,784,357
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (209,096)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 56,203

Employer’s Total Pension Expense/(Income) $ 1,631,464

Deferred Outflow of Resources $ 329,456
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 2,123,816
Net difference between projected and actual earnings on investments $ 1,967,296

Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 254,618
Total (prior to post-MD contributions) $ 4,675,186
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 3,738,591

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 642,670</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>642,670</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,355,579</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>983,356</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>114,317</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,738,591</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.17838252%
Employer’s proportionate share at MD 0.16484579%

Employer’s proportionate share of system NPL/(A) at prior MD $ 10,241,763
Employer’s proportionate share of system NPL/(A) at MD $ 24,747,181
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 39,958,445
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 12,033,225

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,434,377
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (176,000)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 54,792

Employer’s Total Pension Expense/(Income) $ 4,313,169

Deferred Outflow of Resources $ 818,745
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 818,745
Changes of assumptions $ 5,277,979
Net difference between projected and actual earnings on investments $ 4,889,005
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 172,510
Total (prior to post-MD contributions) $ 11,158,239
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 10,407,314

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,855,876</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,855,876</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,644,018</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,699,552</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 351,991</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,407,314</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.10906101%

Employer’s proportionate share at MD  
0.11646646%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,261,696

Employer’s proportionate share of system NPL/(A) at MD  
$ 17,484,320

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 28,231,347

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 8,501,686

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 3,132,966

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ 115,721
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ (41,998)

Employer's Total Pension Expense/(Income)  
$ 3,206,689

Deferred Outflow

| Differences between expected and actual experience | $ 578,458 |
| Changes of assumptions | $ 3,728,985 |
| Net difference between projected and actual earnings on investments | $ 3,454,168 |
| Changes in proportionate share | $ 476,897 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 34,060 |
| Total (prior to post-MD contributions) | $ 8,272,568 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 8,065,473 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,470,568</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,470,568</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,738,839</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,083,186</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 302,311</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,065,473</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01558265%
Employer’s proportionate share at MD 0.01274848%
Employer’s proportionate share of system NPL/(A) at prior MD $ 894,672
Employer’s proportionate share of system NPL/(A) at MD $ 1,913,843
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,090,218
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 930,599

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 342,936
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (40,065)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (260)

Employer’s Total Pension Expense/(Income) $ 302,611

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 63,318 | $ 0 |
| Changes of assumptions | $ 408,177 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 378,095 | $ 0 |
| Changes in proportionate share | $ 0 | $ 168,155 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 21,529 | $ 15,369 |
| Total (prior to post-MD contributions) | $ 871,119 | $ 183,524 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 687,595 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 112,574</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 112,574</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 253,242</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 187,579</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,625</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 687,595</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06491542%
Employer’s proportionate share at MD 0.05768874%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,727,094
Employer’s proportionate share of system NPL/(A) at MD $ 8,660,419
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,983,690
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,211,097

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,551,836
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (77,727)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 43,529

Employer’s Total Pension Expense/(Income) $ 1,517,638

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 286,525 | $ 0
Changes of assumptions $ 1,847,059 | $ 0
Net difference between projected and actual earnings on investments $ 1,710,935 | $ 0
Changes in proportionate share $ 43,343 | $ 389,044
Differences between employer contributions and employer’s proportionate share of system contributions $ 177,919 | $ 9,440
Total (prior to post-MD contributions) $ 4,065,781 | $ 398,484
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,667,297

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 657,694</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>657,694</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,283,512</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>946,166</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>122,232</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,667,297</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.06695697%

Employer’s proportionate share at MD  
0.05313217%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,844,309

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,976,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 12,879,182

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,878,481

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,429,264

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (205,921)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,383)

Employer’s Total Pension Expense/(Income)  
$ 1,213,960

Deferred Outflow of Resources  
$ 263,893  
$ 0

Deferred Inflow of Resources  
$ 0  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 1,701,169  
$ 0

Net difference between projected and actual earnings on investments  
$ 1,575,797  
$ 0

Changes in proportionate share  
$ 0  
$ 855,906

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 101,410  
$ 94,717

Total (prior to post-MD contributions)  
$ 3,642,269  
$ 950,623

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 2,691,646

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 421,939</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 421,939</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,011,604</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 752,786</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 83,378</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,691,646</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.05828082%
Employer’s proportionate share at MD  0.08531263%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,346,171
Employer’s proportionate share of system NPL/(A) at MD  $ 12,807,407
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 20,679,691
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 6,227,554

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,294,923
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 424,342
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (224,305)

Employer’s Total Pension Expense/(Income)  $ 2,494,960

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 423,725 |
| Changes of assumptions | $ 2,731,512 |
| Net difference between projected and actual earnings on investments | $ 2,530,206 |
| Changes in proportionate share | $ 1,747,345 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 8,883 |
| Total (prior to post-MD contributions) | $ 7,441,671 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 6,539,688 |

Deferred Inflow of Resources
| $ 0 |
| $ 0 |
| $ 0 |
| $ 0 |
| $ 901,983 |
| $ 901,983 |
| N/A |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,223,237</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,223,237</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,154,729</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,673,642</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>264,843</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,539,688</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02480228%

Employer’s proportionate share at MD  
0.02561757%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,424,013

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,845,792

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,209,672
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,870,002

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 689,117
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (23,049)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,381

Employer’s Total Pension Expense/(Income)  
$ 674,449

Deferred Outflow of Resources  
$ 127,236

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 127,236

Changes of assumptions  
$ 820,215

Net difference between projected and actual earnings on investments  
$ 759,767

Changes in proportionate share  
$ 43,891

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 59,538

Total (prior to post-MD contributions)  
$ 1,810,647

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,680,475

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 292,577</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>292,577</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>575,323</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>452,213</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>67,784</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,680,475</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 445

Employer’s Total Pension Expense/(Income) $ 445


differences between expected and actual experience $ 0
Changes of assumptions $ 0
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,674
Total (prior to post-MD contributions) $ 1,674
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,674

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 445</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>445</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>445</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>283</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>56</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,674</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.00000000%
Employer's proportionate share at MD  
0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0
Employer’s proportionate share of system NPL/(A) at MD  
$ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $ 193

Employer’s Total Pension Expense/(Income)  
$ 193

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 658 | $ 0
Total (prior to post-MD contributions) | $ 658 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 658 | 

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 193</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>193</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>193</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>79</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 658</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 194

Employer’s Total Pension Expense/(Income) $ 194

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 662 | $ 0 |
| Total (prior to post-MD contributions) | $ 662 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 662 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 194</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>194</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>194</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>80</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 662</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
• Sensitivity: NPL/(A) using discount rate 1.00% lower  
• Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
• Employer’s proportionate share of collective system Pension Expense/(Income)  
• Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>691,488</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>691,488</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,292,054</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>999,227</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>149,519</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>3,823,776</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04127202%

Employer’s proportionate share at MD  
0.03796608%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,369,617

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 5,699,590

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,202,938
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,771,405

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,021,293
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (67,692)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,951

**Employer’s Total Pension Expense/(Income)**  
$ 962,552

Deferred Outflow of Resources  
$ 188,567

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 188,567  
$ 0

Changes of assumptions  
$ 1,215,586  
$ 0

Net difference between projected and actual earnings on investments  
$ 1,126,000  
$ 0

Changes in proportionate share  
$ 0  
$ 267,405

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 50,734  
$ 8,384

Total (prior to post-MD contributions)  
$ 2,580,887  
$ 275,789

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 2,305,098

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 396,607</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 396,607</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>813,039</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>616,521</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>82,325</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,305,098</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.94498571%
Employer’s proportionate share at MD 0.95112141%

Employer’s proportionate share of system NPL/(A) at prior MD $ 54,255,989
Employer’s proportionate share of system NPL/(A) at MD $ 142,785,408
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 230,550,825
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 69,428,875

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 25,585,313
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 326,286
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (179,573)

Employer’s Total Pension Expense/(Income) $ 25,732,026

Deferred Outflow of Resources $ 4,723,965
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 30,452,696
Net difference between projected and actual earnings on investments $ 28,208,406
Changes in proportionate share $ 1,178,503
Differences between employer contributions and employer’s proportionate share of system contributions $ 335,088 $ 1,180,763
Total (prior to post-MD contributions) $ 64,898,658 $ 1,180,763
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 63,717,895

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,554,024</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 11,554,024</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 21,902,607</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 16,432,777</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,274,464</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 63,717,895</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03391430%

Employer’s proportionate share at MD  
0.03886288%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,947,176

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,834,221

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,420,321
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,836,868

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,045,417
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 58,741
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(44,860)

Employer’s Total Pension Expense/(Income)  
$ 1,059,298

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 193,022 | $ 0
Changes of assumptions  
$ 1,244,299 | $ 0
Net difference between projected and actual earnings on investments  
$ 1,152,597 | $ 0
Changes in proportionate share  
$ 266,404 | $ 10,922
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 48,124 | $ 259,246
Total (prior to post-MD contributions)  
$ 2,904,446 | $ 270,168
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 2,634,278

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 479,984</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>479,984</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>902,767</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>677,249</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>94,293</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,634,278</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Total  

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.22374504%

Employer’s proportionate share at MD  
0.22760213%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 12,846,235

Employer’s proportionate share of system NPL/(A) at MD  
$ 34,168,364

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 55,170,516
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 16,614,240

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 6,122,532

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 49,960
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (110,111)

Employer’s Total Pension Expense/(Income)  
$ 6,062,381

Deferred Outflow of Resources  
$ 1,130,439

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 1,130,439

Changes of assumptions  
$ 7,287,291

Net difference between projected and actual earnings on investments  
$ 6,750,235

Changes in proportionate share  
$ 213,324

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 124,130

Total (prior to post-MD contributions)  
$ 15,505,419

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 14,847,036

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,669,604</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,669,604</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,139,244</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,845,362</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 523,223</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,847,036</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03590609%
Employer’s proportionate share at MD 0.03528050%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,061,534
Employer’s proportionate share of system NPL/(A) at MD $ 5,296,422

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,551,956
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,575,366

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 949,051
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (15,411)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 4,877

Employer’s Total Pension Expense/(Income) $ 938,517

Deferred Outflow of Resources $ 175,229 $ 0
Deferred Inflow of Resources $ 1,129,600 $ 0
Net difference between projected and actual earnings on investments $ 1,046,351 $ 0

Changes in proportionate share $ 0 $ 59,447
Differences between employer contributions and employer’s proportionate share of system contributions $ 34,190 $ 32,298
Total (prior to post-MD contributions) $ 2,385,370 $ 91,745
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,293,625

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 412,604</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>412,604</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>794,417</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>593,457</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>80,542</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,293,625</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.02183922%  

Employer’s proportionate share at MD  
0.01688762%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,253,890  

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,535,224  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,093,541  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,232,743  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 454,280  

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (89,351)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,055)  

Employer’s Total Pension Expense/(Income)  
$ 363,874  

Deferred Outflow of Resources  
$ 83,876  

Deferred Inflow of Resources  
$ 0  

Differences between expected and actual experience  
$ 83,876  

Changes of assumptions  
$ 540,702  

Net difference between projected and actual earnings on investments  
$ 500,854  

Differences between expected and actual experience  
$ 500,854  

Changes in proportionate share  
$ 0  

Changes between employer contributions and employer’s proportionate share of system contributions  
$ 31,397  

Total (prior to post-MD contributions)  
$ 1,156,829  

Contributions subsequent to the MD  
TBD  

Net Deferred Outflow/(Inflow) of Resources  
$ 769,725  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 112,136</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>112,136</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>297,244</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>223,862</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,347</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 769,725</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3319: South Umpqua School District  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00736832%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,106,156

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,786,073

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 537,864

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 198,209

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 92,248
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (12,551)

Employer’s Total Pension Expense/(Income)  
$ 277,906

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 36,596 | $ 0 |
| Changes of assumptions | $ 235,916 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 218,530 | $ 0 |
| Changes in proportionate share | $ 396,669 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,521 | $ 58,426 |
| Total (prior to post-MD contributions) | $ 891,232 | $ 58,426 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 832,806 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 168,069</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>168,069</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>248,639</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>206,648</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>41,382</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 832,806</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01716104%

Employer’s proportionate share at MD  
0.01628858%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 985,294

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,445,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 3,948,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,189,015

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 438,165

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (11,280)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 23,463

Employer’s Total Pension Expense/(Income)  
$ 450,348

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 80,901 | $ 0
Changes of assumptions  
$ 521,522 | $ 0
Net difference between projected and actual earnings on investments  
$ 483,088 | $ 0
Changes in proportionate share  
$ 0 | $ 48,184
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 84,465 | $ 0
Total (prior to post-MD contributions)  
$ 1,169,976 | $ 48,184
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,121,792

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 207,541</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>207,541</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>382,672</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>284,456</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>39,583</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,121,792</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03239021%
Employer’s proportionate share at MD  0.02809520%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,859,671

Employer’s proportionate share of system NPL/(A) at MD  $ 4,217,742

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,810,247
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 2,050,861

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 755,765
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (71,050)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (5,445)

Employer’s Total Pension Expense/(Income)  $ 679,270

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 139,541 | $ 0
Changes of assumptions  $ 899,543 | $ 0
Net difference between projected and actual earnings on investments  $ 833,249 | $ 0
Changes in proportionate share  $ 0 | $ 289,964
Differences between employer contributions and employer’s proportionate share of system contributions  $ 47,949 | $ 45,183
Total (prior to post-MD contributions)  $ 1,920,282 | $ 335,147
Contributions subsequent to the MD  TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,585,135

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 260,466</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 260,466</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 573,296</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 435,888</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 55,020</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,585,135</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02492187%

Employer’s proportionate share at MD  
0.02572618%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,430,880

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,862,097

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,235,999

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,877,930

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 692,038

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,352
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 13,666

Employer’s Total Pension Expense/(Income)  
$ 710,056

Deferred Outflow of Resources  
$ 127,775

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 823,692

Net difference between projected and actual earnings on investments  
$ 762,988

Changes in proportionate share  
$ 43,299

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 47,120

Total (prior to post-MD contributions)  
$ 1,804,874

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,785,433

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 326,566</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>326,566</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>605,963</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>459,740</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>66,598</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,785,433</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01978705%
Employer’s proportionate share at MD 0.01880114%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,136,066
**Employer’s proportionate share of system NPL/(A) at MD** $ 2,822,488
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,557,376
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,372,424

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 505,754
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (18,924)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,372

**Employer’s Total Pension Expense/(Income)** $ 495,202

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 93,380</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 601,969</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 557,605</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 34,836</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,287,790</td>
<td>$ 75,453</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,212,337</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 214,940</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>214,940</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>420,350</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>318,201</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>43,906</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,212,337</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 173

Employer’s Total Pension Expense/(Income)  
$ 173

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                          | $ 0                           | $ 0                          |

| Net difference between projected and actual earnings on investments | $ 0                           | $ 0                          |

| Changes in proportion share | $ 0                          | $ 0                          |

| Differences between employer contributions and employer’s proportionate share of system contributions | $ 586                         | $ 0                          |

| Total (prior to post-MD contributions) | $ 586                         | $ 0                          |

| Contributions subsequent to the MD | TBD                           | N/A                          |

| Net Deferred Outflow/(Inflow) of Resources | $ 586                         |                             |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 173</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>173</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>173</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>67</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 586</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03344688%

Employer’s proportionate share at MD  
0.02907038%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,920,340

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 4,364,139

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,046,629
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,122,046

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 781,998

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (60,947)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 22,506

**Employer’s Total Pension Expense/(Income)**  
$ 743,557

| Differences between expected and actual experience | $ 144,385 | $ 0 |
| Changes of assumptions | $ 930,766 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 862,171 | $ 0 |
| Changes in proportionate share | $ 0 | $ 256,532 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 91,522 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,028,844 | $ 256,532 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,772,312 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 310,216</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>310,216</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>626,903</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>465,465</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>59,512</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,772,312</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03175365%
Employer’s proportionate share at MD 0.02430314%

Employer’s proportionate share of system NPL/(A) at prior MD $1,823,124
Employer’s proportionate share of system NPL/(A) at MD $3,648,466
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $5,891,055
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $1,774,053

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $653,758
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(116,400)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(3,725)

Employer’s Total Pension Expense/(Income) $533,633

Deferred Outflow of Resources

| Differences between expected and actual experience | $120,707 | $0 |
| Changes of assumptions | $778,130 | $0 |
| Net difference between projected and actual earnings on investments | $720,784 | $0 |

Deferred Inflow of Resources

| Changes in proportionate share | $0 | $479,706 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $47,732 | $45,481 |
| Total (prior to post-MD contributions) | $1,667,353 | $525,187 |
| Contributions subsequent to the MD | N/A | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,142,166 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$171,356</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>171,356</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>439,566</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>325,889</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>34,000</td>
</tr>
<tr>
<td>Thereafter</td>
<td>N/A</td>
</tr>
<tr>
<td>Total</td>
<td>$1,142,166</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00108279%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 162,552
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 262,467
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 79,040

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 29,127
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 13,556
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,997)

Employer’s Total Pension Expense/(Income)  $ 40,686

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 5,378  $ 0
Changes of assumptions  $ 34,668  $ 0
Net difference between projected and actual earnings on investments  $ 32,113  $ 0
Changes in proportionate share  $ 58,292  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 8,585
Total (prior to post-MD contributions)  $ 130,451  $ 8,585
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 121,866

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 24,545</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 24,545</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 36,385</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 30,306</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,084</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 121,866</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Ju ne 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03187822%

Employer’s proportionate share at MD  
0.03754066%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,830,276

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,635,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,099,816
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,740,350

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,009,850

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 78,269
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    (72,750)

Employer’s Total Pension Expense/(Income)  
$ 1,015,369

Deferred Outflow of Resources  
$ 186,454  
$ 1,201,965  
$ 1,113,383  
$ 329,917  
$ 10,085  
$ 2,841,804  
TBD  
$ 2,531,213

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 0  
$ 310,591  
$ 310,591  
N/A  

Net Deferred Outflow/(Inflow) of Resources  
$ 2,531,213

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 455,764</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>455,764</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>864,708</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>659,795</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>95,181</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,531,213</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)     December 31, 2014

Discount rate                         7.50%
Employer's proportionate share at prior MD              0.02092548%
Employer's proportionate share at MD                   0.01652657%

Employer's proportionate share of system NPL/(A) at prior MD $ 1,201,428
Employer's proportionate share of system NPL/(A) at MD      $ 2,481,022
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,006,023
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,206,388

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 444,567
  • Net amortization of employer-specific deferred amounts from:
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) $ (55,794)
    ○ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 529

Employer's Total Pension Expense/(Income)                      $ 389,302

Deferred Outflow of Resources                       Deferred Inflow of Resources
Differences between expected and actual experience       $ 82,083          $ 0
Changes of assumptions                                  $ 529,142         $ 0
Net difference between projected and actual earnings on investments $ 490,146         $ 0

Changes in proportion share                           $ 0              $ 239,266
 Differences between employer contributions and employer’s proportionate share of system contributions $ 30,627          $ 24,842

Total (prior to post-MD contributions)                $ 1,131,998        $ 264,108
Contributions subsequent to the MD                    TBD              N/A
Net Deferred Outflow/(Inflow) of Resources             $ 867,890

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 142,947</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 142,947</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 322,936</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 233,886</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 25,174</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 867,890</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$123,231</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$123,231</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$262,740</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$187,220</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$20,357</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$716,779</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01621323%
Employer's proportionate share at MD 0.01466061%

Employer’s proportionate share of system NPL/(A) at prior MD $ 930,876
Employer’s proportionate share of system NPL/(A) at MD $ 2,200,898

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,553,716
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,070,178

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 394,373
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (22,553)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (575)

Employer’s Total Pension Expense/(Income) $ 371,245

Deferred Outflow of Resources $ 72,815 $ 0
Deferred Inflow of Resources $ 469,399 $ 0

Differences between expected and actual experience $ 434,805 $ 0
Changes of assumptions $ 40,289 $ 29,505
Net difference between projected and actual earnings on investments $ 1,017,308 $ 123,680
Changes in proportionate share $ 0 $ 94,175
Differences between employer contributions and employer’s proportionate share of system contributions $ 893,628

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 893,628

Employer subsequent fiscal years Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 152,705</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>152,705</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>315,169</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>240,692</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>32,359</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 893,628</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Total  
Thereafter  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 121,617</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>121,617</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>226,523</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>174,212</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>25,936</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 669,906</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00616742%
Employer’s proportionate share at MD 0.00538459%

Employer’s proportionate share of system NPL/(A) at prior MD $ 354,100

Employer’s proportionate share of system NPL/(A) at MD $ 808,352

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,305,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 393,058

Employer Pension Expense for Measurement Period

▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 144,846

▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,736)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 4,684

Employer’s Total Pension Expense/(Income) $ 146,794

Deferred Outflow of Resources $ 26,744 $ 0
Deferred Inflow of Resources $ 172,402 $ 0
Net difference between projected and actual earnings on investments $ 159,696 $ 0
Changes in proportionate share $ 24,021 $ 42,143
Differences between employer contributions and employer’s proportionate share of system contributions $ 22,681 $ 5,610
Total (prior to post-MD contributions) $ 405,544 $ 47,753
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 357,791

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 66,528</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>66,528</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>124,337</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>89,245</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,153</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 357,791</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) \[NPL/(A)\]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: \[NPL/(A)\] using discount rate 1.00% lower  
$ 0
- Sensitivity: \[NPL/(A)\] using discount rate 1.00% higher  
$ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
$ 185

Employer’s Total Pension Expense/(Income)  
$ 185

Deferred Outflow of Resources  
$ 0

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 0

Changes of assumptions  
$ 0

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 611

Total (prior to post-MD contributions)  
$ 611

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 611

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 185</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>185</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>175</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>66</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 611</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
**June 30, 2016**

Actuarial Valuation Date (liability rolled forward to MD)  
**December 31, 2014**

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.00323040%

**Employer’s proportionate share at MD**  
0.00386248%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$ 185,472

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 579,848

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
  $ 936,261

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
  $ 281,949

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**  
  $ 103,901

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,129)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,416

**Employer’s Total Pension Expense/(Income)**  
$ 101,188

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 19,184</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 123,668</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 114,554</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 34,028</td>
<td>$ 44,343</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 15,014</td>
<td>$ 4,107</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 306,448</td>
<td>$ 48,450</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 257,998</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 43,612</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 43,612</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 86,476</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 72,122</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,175</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 257,998</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00059133%
Employer’s proportionate share at MD 0.00051516%

Employer’s proportionate share of system NPL/(A) at prior MD $ 33,951
Employer’s proportionate share of system NPL/(A) at MD $ 77,337
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 124,874
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 37,605

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 13,858
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (736)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ 301

Employer’s Total Pension Expense/(Income) $ 13,423

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,559 $ 0
Changes of assumptions $ 16,494 $ 0
Net difference between projected and actual earnings on investments $ 15,279 $ 0
Changes in proportionate share $ 741 $ 4,100
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,057 $ 0
Total (prior to post-MD contributions) $ 36,130 $ 4,100
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 32,030

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,744</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,744</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,354</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,205</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>983</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,030</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014  

Discount rate  7.50%  
Employer’s proportionate share at prior MD  0.00298637%  
Employer’s proportionate share at MD  0.00185910%  

Employer’s proportionate share of system NPL/(A) at prior MD  $171,461  
**Employer’s proportionate share of system NPL/(A) at MD**  $279,094  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $450,644  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $135,708

**Employer Pension Expense for Measurement Period**  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $50,010  
  - Net amortization of employer-specific deferred amounts from:  
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $(11,819)  
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(856)  

**Employer’s Total Pension Expense/(Income)**  $37,335  

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>9,234</td>
<td>0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>59,524</td>
<td>0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>55,137</td>
<td>0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>7,800</td>
<td>60,686</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>137,584</td>
<td>68,431</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>69,153</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$9,622</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,622</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>29,898</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>19,370</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>641</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$69,153</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00184909%

Employer’s proportionate share at MD  
0.00193142%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 106,165

Employer’s proportionate share of system NPL/(A) at MD  
$ 289,951

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 468,174

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 140,988

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 51,955

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 443
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 437

Employer’s Total Pension Expense/(Income)  
$ 52,835

Deferred Outflow/Inflow of Resources

| Differences between expected and actual experience | $ 9,593 | $ 0 |
| Changes of assumptions | $ 61,840 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 57,282 | $ 0 |
| Changes in proportionate share | $ 4,432 | $ 1,999 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,818 | $ 97 |
| Total (prior to post-MD contributions) | $ 134,965 | $ 2,096 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 132,869 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 24,045</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 24,045</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 45,120</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 34,582</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,077</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 132,869</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (10,809)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,651)

Employer’s Total Pension Expense/(Income)  
$ (14,460)

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes in assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 36,751 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,938 | $ 11,873 |
| Total (prior to post-MD contributions) | $ 3,938 | $ 48,624 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | (44,686) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (14,460)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(14,460)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,632)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,408)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>274</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -44,686</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
## 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**

December 31, 2014

**Discount rate**

7.50%

**Employer’s proportionate share at prior MD**

0.00247632%

**Employer’s proportionate share at MD**

0.00191379%

**Employer’s proportionate share of system NPL/(A) at prior MD**

$142,177

**Employer’s proportionate share of system NPL/(A) at MD**

$287,304

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**
  
  $463,901

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**
  
  $139,701

### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  
  $51,481

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    
    $(5,996)$
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    
    $(359)$

**Employer’s Total Pension Expense/(Income)**

$45,126

### Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$9,505</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$61,275</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$56,759</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$3,555</td>
<td>$30,283</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$2,788</td>
<td>$4,232</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$133,882</td>
<td>$34,515</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$99,367</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$16,598</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$16,598</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$37,287</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$26,298</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,587</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$99,367</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00253429%

Employer’s proportionate share at MD  
0.00157987%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 145,505

Employer’s proportionate share of system NPL/(A) at MD  
$ 237,175

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 382,959
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 115,326

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 42,499

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (11,069)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (230)

Employer’s Total Pension Expense/(Income)  
$ 31,200

| Differences between expected and actual experience | $ 7,847 | $ 0 |
| Changes of assumptions | $ 50,584 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 46,856 | $ 0 |
| Changes in proportionate share | $ 2,991 | $ 51,381 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,296 | $ 4,902 |
| Total (prior to post-MD contributions) | $ 112,574 | $ 56,283 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 56,291 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,649</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,649</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 24,707</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 15,856</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 429</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 56,291</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01433352%

Employer’s proportionate share at MD  
0.01187136%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 822,954

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,782,167

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,877,605
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 866,572

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 319,341

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (34,497)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,754)

Employer’s Total Pension Expense/(Income)  
$ 281,090

Deferred Outflow

| Differences between expected and actual experience | $ 58,962 | $ 0 |
| Changes of assumptions | $ 380,093 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 352,081 | $ 0 |
| Changes in proportionate share | $ 0 | $ 145,033 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 13,515 | $ 33,664 |
| Total (prior to post-MD contributions) | $ 804,651 | $ 178,697 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 625,954 |

1st Fiscal Year  $ 104,129
2nd Fiscal Year 104,129
3rd Fiscal Year 231,855
4th Fiscal Year 167,515
5th Fiscal Year 18,327
Thereafter 0
Total $ 625,954

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) $ 499

Employer’s Total Pension Expense/(Income) $ 499

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 0 | $ 0

Changes of assumptions $ 0 | $ 0

Net difference between projected and actual earnings on investments $ 0 | $ 0

Changes in proportionate share $ 0 | $ 0

Differences between employer contributions and employer’s proportionate share of system contributions $ 1,839 | $ 0

Total (prior to post-MD contributions) $ 1,839 | $ 0

Contributions subsequent to the MD TBD | N/A

Net Deferred Outflow/(Inflow) of Resources $ 1,839

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 499</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>499</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>499</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>295</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>47</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,839</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.26192904%

Employer’s proportionate share at MD  
0.24385860%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 15,038,555

Employer’s proportionate share of system NPL/(A) at MD  
$ 36,608,838

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 59,111,067
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 17,800,912

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 6,559,834

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (285,494)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (137,861)

Employer’s Total Pension Expense/(Income)  
$ 6,136,479

Deferred Outflow

Differences between expected and actual experience  
$ 1,211,180

Changes of assumptions  
$ 7,807,785

Net difference between projected and actual earnings on investments  
$ 7,232,370

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 21,728

Total (prior to post-MD contributions)  
$ 16,273,063

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 14,552,604

Deferred Inflow

Differences between expected and actual experience  
$ 0

Changes of assumptions  
$ 0

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 1,174,289

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 546,170

Total (prior to post-MD contributions)  
$ 1,720,459

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,501,372</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,501,372</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,164,526</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,881,017</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 504,317</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,552,604</td>
</tr>
</tbody>
</table>

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3414: City of Phoenix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.11599301%
Employer’s proportionate share at MD 0.10533443%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,659,694
Employer’s proportionate share of system NPL/(A) at MD $ 15,813,144

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 25,532,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,689,082

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,833,512
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (189,551)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (68,887)

Employer’s Total Pension Expense/(Income) $ 2,575,074

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 523,168 $ 0
Changes of assumptions $ 3,372,564 $ 0
Net difference between projected and actual earnings on investments $ 3,124,014 $ 0
Changes in proportionate share $ 0 $ 764,569
Differences between employer contributions and employer’s proportionate share of system contributions $ 49,990 $ 328,238
Total (prior to post-MD contributions) $ 7,069,736 $ 1,092,807
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,976,929

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,004,894</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,004,894</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,148,994</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,613,515</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 204,630</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,976,929</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.26572726%
Employer’s proportionate share at MD | 0.23026013%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 15,256,628
Employer’s proportionate share of system NPL/(A) at MD | $ 34,567,392
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 55,814,812
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 16,808,266
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 6,194,033
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (445,120)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 237,525
Employer’s Total Pension Expense/(Income) | $ 5,986,438

| Differences between expected and actual experience | $ 1,143,640 | $ 0 |
| Changes of assumptions | $ 7,372,394 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 6,829,066 | $ 0 |
| Changes in proportionate share | $ 0 | $ 1,913,036 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,023,165 | $ 89,906 |
| Total (prior to post-MD contributions) | $ 16,368,265 | $ 2,002,942 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 14,365,323 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,554,039</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,554,039</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,085,676</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,716,401</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 455,169</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,365,323</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)                       December 31, 2014
Discount rate                                                                 7.50%
Employer’s proportionate share at prior MD                                      0.36740688%
Employer’s proportionate share at MD                                             0.32885809%

Employer’s proportionate share of system NPL/(A) at prior MD                     $21,094,524

**Employer’s proportionate share of system NPL/(A) at MD**                       $49,369,235
- Sensitivity: NPL/(A) using discount rate 1.00% lower                           $79,714,853
- Sensitivity: NPL/(A) using discount rate 1.00% higher                           $24,005,607

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)   $8,846,333
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)                $(461,925)
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)                $165,091

**Employer’s Total Pension Expense/(Income)**                                    $8,549,499

| Differences between expected and actual experience   | $1,633,350 | $0    |
| Changes of assumptions                                | $10,529,271| $0    |
| Net difference between projected and actual earnings on investments | $9,753,289 | $0    |
| Changes in proportionate share                        | $70,352    | $2,075,248 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $717,747 | $36,487 |
| Total (prior to post-MD contributions)                | $22,704,009| $2,111,735 |
| Contributions subsequent to the MD                   | TBD       | N/A   |
| Net Deferred Outflow/(Inflow) of Resources            | $20,592,274 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,647,338</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,647,338</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$7,234,260</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$5,368,469</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$694,870</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$20,592,274</strong></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.31464062%
Employer’s proportionate share at MD 0.28263035%

Employer’s proportionate share of system NPL/(A) at prior MD 18,064,970

Employer’s proportionate share of system NPL/(A) at MD 42,429,378
- Sensitivity: NPL/(A) using discount rate 1.00% lower 68,509,298
- Sensitivity: NPL/(A) using discount rate 1.00% higher 20,631,128

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) 7,602,800
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) (470,382)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 212,480

Employer’s Total Pension Expense/(Income) 7,344,898

Deferred Outflow of Resources $ 1,403,749
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 1,403,749 $ 0
Changes of assumptions $ 9,049,167 $ 0
Net difference between projected and actual earnings on investments $ 8,382,265 $ 0
Changes in proportionate share $ 0 $ 1,959,979
Differences between employer contributions and employer’s proportionate share of system contributions $ 821,595 $ 0
Total (prior to post-MD contributions) $ 19,656,776 $ 1,959,979
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 17,696,797

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,131,836</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,131,836</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,203,670</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,622,120</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>607,334</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,696,797</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.06643740%

Employer’s proportionate share at MD  
0.05562412%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,814,478

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,350,472

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,483,228
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,060,386

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,496,297

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (170,834)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,274

Employer’s Total Pension Expense/(Income)  
$ 1,326,737

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 276,270  
$ 0
Changes of assumptions  
$ 1,780,955  
$ 0
Net difference between projected and actual earnings on investments  
$ 1,649,703  
$ 0
Changes in proportionate share  
$ 0  
$ 702,676
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 98,718  
$ 59,647
Total (prior to post-MD contributions)  
$ 3,805,646  
$ 762,323
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 3,043,323

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 497,570</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>497,570</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,112,837</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>834,830</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>100,516</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,043,323</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02314817%
Employer’s proportionate share at MD  0.01811084%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,329,043
Employer’s proportionate share of system NPL/(A) at MD  $ 2,718,858
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,390,048
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,322,034

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 487,184
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (57,563)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 8,012

Employer’s Total Pension Expense/(Income)  $ 437,633

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 89,952  $ 0
Changes of assumptions  $ 579,867  $ 0
Net difference between projected and actual earnings on investments  $ 537,132  $ 0
Changes in proportionate share  $ 18,708  $ 271,181
Differences between employer contributions and employer’s proportionate share of system contributions  $ 34,774  $ 851
Total (prior to post-MD contributions)  $ 1,260,433  $ 272,032
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 988,401

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 167,662</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>167,662</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>365,521</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>260,424</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,132</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 988,401</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience  | $ 93,487  | $ 0  
Changes of assumptions  | $ 602,657  | $ 0  
Net difference between projected and actual earnings on investments  | $ 558,242  | $ 0  
Changes in proportionate share  | $ 10,480  | $ 74,180  
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 13,031  | $ 5,020  
Total (prior to post-MD contributions)  | $ 1,277,897  | $ 79,200  
Contributions subsequent to the MD  | TBD  | N/A  
Net Deferred Outflow/(Inflow) of Resources  | $ 1,198,697  |  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 215,294</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 215,294</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 419,335</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 308,876</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 39,898</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,198,697</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00343985%

Employer’s proportionate share at MD  
0.00306492%

Employer’s proportionate share of system NPL/(A) at prior MD  
$197,498

Employer’s proportionate share of system NPL/(A) at MD  
$460,116

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $742,933
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $223,730

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $82,447
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,782)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 466

Employer’s Total Pension Expense/(Income)  
$81,131

Deferred Outflow of Resources  
$15,223

Deferred Inflow of Resources  
$0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$192,642

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$35,443</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$35,443</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$68,125</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$48,059</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,571</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$192,642</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05750583%
Employer’s proportionate share at MD 0.05515161%

Employer’s proportionate share of system NPL/(A) at prior MD $3,301,675

Employer’s proportionate share of system NPL/(A) at MD $8,279,537
- Sensitivity: NPL/(A) using discount rate 1.00% lower $13,368,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,025,894

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,483,587
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(16,063)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $39,378

Employer’s Total Pension Expense/(Income) $1,506,902

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $273,923 $0
Changes of assumptions $1,765,826 $0
Net difference between projected and actual earnings on investments $1,635,689 $0
Changes in proportionate share $45,595 $126,738
Differences between employer contributions and employer’s proportionate share of system contributions $128,270 $0
Total (prior to post-MD contributions) $3,849,303 $126,738
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $3,722,565

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$684,778</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>684,778</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,280,547</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>945,214</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>127,249</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,722,565</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00059411%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 89,190

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 144,012

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 43,368

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 15,982

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 7,438
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,819

Employer’s Total Pension Expense/(Income)  
$ 25,239

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 2,951 | $ 0
Changes of assumptions  
$ 19,022 | $ 0
Net difference between projected and actual earnings on investments  
$ 17,620 | $ 0
Changes in proportionate share  
$ 31,984 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 5,719 | $ 0
Total (prior to post-MD contributions)  
$ 77,296 | $ 0
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 77,296

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
</table>
| 1st Fiscal Year  
16,382
| 2nd Fiscal Year  
16,382
| 3rd Fiscal Year  
22,643
| 4th Fiscal Year  
18,220
| 5th Fiscal Year  
3,668
| Thereafter  
0
| Total  
$ 77,296

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.22233870%

Employer’s proportionate share at MD  
0.20920767%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 12,765,490

Employer’s proportionate share of system NPL/(A) at MD  
$ 31,406,929

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 50,711,718

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 15,271,503

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 5,627,719

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (233,681)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (158,606)

Employer’s Total Pension Expense/(Income)  
$ 5,235,432

Deferred Outflow of Resources  
$ 1,039,078  
$ 6,698,343  
$ 6,204,691  
$ 0  
$ 13,942,112  
TBD

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 942,475  
$ 492,739  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 12,506,898

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,116,853</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,116,853</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,434,903</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,387,501</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 450,788</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,506,898</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] : June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) : December 31, 2014
Discount rate : 7.50%
Employer’s proportionate share at prior MD : 0.00339753%
Employer’s proportionate share at MD : 0.00335913%
Employer’s proportionate share of system NPL/(A) at prior MD : $ 195,068
Employer’s proportionate share of system NPL/(A) at MD : $ 504,283

Sensitivity: NPL/(A) using discount rate 1.00% lower : $ 814,250
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) : $ 90,361
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) : $ (909)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) : $ 1,765

Employer’s Total Pension Expense/(Income) : $ 91,217

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience : $ 16,684 | $ 0
Changes of assumptions : $ 107,552 | $ 0
Net difference between projected and actual earnings on investments : $ 99,625 | $ 0
Changes in proportionate share : $ 0 | $ 3,522
Differences between employer contributions and employer’s proportionate share of system contributions : $ 6,595 | $ 2,942
Total (prior to post-MD contributions) : $ 230,456 | $ 6,464
Contributions subsequent to the MD : TBD | N/A
Net Deferred Outflow/(Inflow) of Resources : $ 223,992

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 41,144</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 41,144</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 76,862</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 56,986</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,856</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 223,992</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,655

Employer’s Total Pension Expense/(Income)  
$ 2,655

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 10,531</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 10,531</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 10,531</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,655</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,655</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,627</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,073</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>521</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,531</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.58284793%
Employer’s proportionate share at MD 0.51956595%

Employer’s proportionate share of system NPL/(A) at prior MD $ 33,463,988
Employer’s proportionate share of system NPL/(A) at MD $ 77,998,913
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 125,942,237
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 37,926,682

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 13,976,404
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (806,956)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 286,632

Employer’s Total Pension Expense/(Income) $ 13,456,080

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,580,545 $ 0
Changes of assumptions $ 16,635,294 $ 0
Net difference between projected and actual earnings on investments $ 15,409,313 $ 0
Changes in proportionate share $ 0 $ 3,456,687
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,259,454 $ 116,799
Total (prior to post-MD contributions) $ 35,884,606 $ 3,573,486
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 32,311,120

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,711,110</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 5,711,110</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 11,363,940</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 8,433,740</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,091,219</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,311,120</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  
**Employer’s proportionate share of system NPL/(A) at MD**  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

**Employer’s Total Pension Expense/(Income)**  

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion of share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,957</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,957</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 3,957</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 1,005</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>1,005</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>992</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>765</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>190</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,957</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)                   December 31, 2014

Discount rate                                                        7.50%
Employer’s proportionate share at prior MD                               0.57601058%
Employer’s proportionate share at MD                                    0.48785596%

Employer’s proportionate share of system NPL/(A) at prior MD            $ 33,071,425
employer’s proportionate share of system NPL/(A) at MD                   $ 73,238,507
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% lower            $ 118,255,769
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% higher            $ 35,611,952

Employer Pension Expense for Measurement Period
  ▪  Employer’s proportionate share of collective system Pension Expense/(Income) $ 13,123,401
  ▪  Net amortization of employer-specific deferred amounts from:
    o  Changes in proportionate share (per paragraph 54 of GASB 68)      $ (1,025,761)
    o  Differences between employer contributions and employer’s proportionate
        share of system contributions (per paragraph 55 of GASB 68)       $ 158,267

Employer’s Total Pension Expense/(Income)                                    $ 12,255,907

| Differences between expected and actual experience | $ 2,423,050 | $ 0 |
| Changes of assumptions                                    | $ 15,620,014 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 14,468,856 | $ 0 |
| Changes in proportionate share                           | $ 264,864 | $ 4,745,744 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,535,976 | $ 555,160 |
| Total (prior to post-MD contributions)                   | $ 34,312,760 | $ 5,300,904 |
| Contributions subsequent to the MD                       | TBD          | N/A |

Net Deferred Outflow/(Inflow) of Resources                                $ 29,011,856

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,983,625</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,983,625</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,378,748</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,712,405</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>953,453</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 29,011,856</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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) $ 93

Employer’s Total Pension Expense/(Income) $ 93

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 317 | $ 0 |
| Total (prior to post-MD contributions) | $ 317 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 317 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 93</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>93</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>93</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>38</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 317</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07215241%
Employer’s proportionate share at MD 0.06389148%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,142,603
Employer’s proportionate share of system NPL/(A) at MD $ 9,591,595

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 15,487,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,663,877

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,718,691
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (99,172)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 50,289

Employer’s Total Pension Expense/(Income) $ 1,669,808

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 317,332 $ 0
Changes of assumptions $ 2,045,657 $ 0
Net difference between projected and actual earnings on investments $ 1,894,897 $ 0
Changes in proportionate share $ 14,458 $ 444,721
Differences between employer contributions and employer’s proportionate share of system contributions $ 190,709 $ 298
Total (prior to post-MD contributions) $ 4,463,053 $ 445,019
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 4,018,034

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 717,402</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>717,402</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,409,933</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,039,585</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>133,711</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,018,034</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]                 June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)                       December 31, 2014
Discount rate                                                               7.50%
Employer’s proportionate share at prior MD                                    0.01301072%
Employer’s proportionate share at MD                                          0.01224303%
Employer’s proportionate share of system NPL/(A) at prior MD                  $ 747,005
Employer’s proportionate share of system NPL/(A) at MD                        $ 1,837,963
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower                      $ 2,967,698
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher                     $ 893,703

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 329,339
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)            $ (9,398)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)             $ 5,347

Employer’s Total Pension Expense/(Income)                                     $ 325,288

Deferred Outflow of Resources                                                  Deferred Inflow of Resources
Differences between expected and actual experience                              $ 60,808                      $ 0
Changes of assumptions                                                          $ 391,993                      $ 0
Net difference between projected and actual earnings on investments            $ 363,104                      $ 0
Changes in proportionate share                                                 $ 722                           $ 41,328
Differences between employer contributions and employer’s proportionate share
  of system contributions                                                        $ 20,215                      $ 0
Total (prior to post-MD contributions)                                          $ 836,842                      $ 41,328
Contributions subsequent to the MD                                             TBD                           N/A
Net Deferred Outflow/(Inflow) of Resources                                     $ 795,514

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 142,786</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>142,786</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>276,039</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>206,150</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,753</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 795,514</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]

Employer’s proportionate share of system NPL/(A) at prior MD
Employer’s proportionate share of system NPL/(A) at MD
Employer’s proportionate share of system NPL/(A) at prior MD
Employer’s proportionate share of system NPL/(A) at MD

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources
Deferred Inflow of Resources

Changes in proportionate share (per paragraph 54 of GASB 68)

Differences between expected and actual experience

Net amortization of employer-specific deferred amounts from:

Employer subsequent fiscal years

Contributions subsequent to the MD

Net Deferred Outflow/(Inflow) of Resources

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00179909%
Employer’s proportionate share at MD 0.00153299%

Employer’s proportionate share of system NPL/(A) at prior MD $103,294
Employer’s proportionate share of system NPL/(A) at MD $230,137

• Sensitivity: NPL/(A) using discount rate 1.00% lower $371,595
• Sensitivity: NPL/(A) using discount rate 1.00% higher $111,903

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income) $41,238
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $2,688
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $856

Employer’s Total Pension Expense/(Income) $39,406

Deferred Outflow of Resources $7,614 $0
Deferred Inflow of Resources $49,083 $0

Net amortization of employer-specific deferred amounts from:

Differences between expected and actual experience $45,465 $0
Changes of assumptions $2,191 $14,325
Expressed in terms of the employer’s proportionate share of system contributions

Total (prior to post-MD contributions) $108,823 $15,635
Contributions subsequent to the MD TBD N/A
Total Net Deferred Outflow/(Inflow) of Resources $93,188

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$16,554</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$16,554</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$33,112</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$24,048</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,921</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$93,188</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00167684%
Employer’s proportionate share at MD 0.00143905%
Employer’s proportionate share of system NPL/(A) at prior MD $ 96,275
Employer’s proportionate share of system NPL/(A) at MD $ 216,035
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 348,824
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 105,046

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 38,711
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,371)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 824

Employer’s Total Pension Expense/(Income) $ 36,164

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 7,147</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 46,075</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 42,679</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 8,425</td>
<td>$ 3,924</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 104,326</td>
<td>$ 18,064</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 86,262

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 14,712</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,712</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>30,428</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,251</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,159</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 86,262</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07590186%

Employer’s proportionate share at MD  
0.06352305%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,357,876

Employer’s proportionate share of system NPL/(A) at MD  
$ 9,536,285

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 15,397,920

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,636,983

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,708,780

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (144,438)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 21,353

Employer’s Total Pension Expense/(Income)  
$ 1,585,695

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  |  $ 315,502  |  $ 0
Changes of assumptions  |  $ 2,033,860  |  $ 0
Net difference between projected and actual earnings on investments  |  $ 1,883,970  |  $ 0
Changes in proportionate share  |  $ 35,835  |  $ 666,405
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 158,704  |  $ 44,661
Total (prior to post-MD contributions)  |  $ 4,427,871  |  $ 711,066
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ 3,716,805

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 638,781</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 638,781</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,337,494</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 983,863</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 117,885</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,716,805</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 1.24405605%
Employer’s proportionate share at MD 1.14553912%

Employer’s proportionate share of system NPL/(A) at prior MD $ 71,426,997
Employer’s proportionate share of system NPL/(A) at MD $ 171,972,020

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 277,677,472
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 83,620,757

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 30,815,179
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,453,216)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 350,700

Employer’s Total Pension Expense/(Income) $ 29,712,663

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 5,689,586 $ 0
Changes of assumptions $ 36,677,499 $ 0
Net difference between projected and actual earnings on investments $ 33,974,456 $ 0
Changes in proportionate share $ 0 $ 6,050,990
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,344,869 $ 77,456
Total (prior to post-MD contributions) $ 77,686,410 $ 6,128,446
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 71,557,964

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,636,551</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,636,551</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 25,101,131</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18,723,147</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,460,584</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 71,557,964</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.57629681%
Employer's proportionate share at MD 0.57518871%
Employer’s proportionate share of system NPL/(A) at prior MD $33,087,858
Employer’s proportionate share of system NPL/(A) at MD $86,349,181
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $139,425,135
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $41,986,969

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $15,472,665
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (28,923)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (214,564)

Employer’s Total Pension Expense/(Income) $15,229,178

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $2,856,808 | $0
Changes of assumptions $18,416,205 | $0
Net difference between projected and actual earnings on investments $17,058,975 | $0
Changes in proportionate share | $0 | $110,825
Differences between employer contributions and employer’s proportionate share of system contributions $35,715 | $842,055
Total (prior to post-MD contributions) $38,367,703 | $952,880
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $37,414,823

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,655,061</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,655,061</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$12,974,106</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$9,791,931</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,338,666</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$37,414,823</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.05109079%

Employer’s proportionate share at MD  

0.05956165%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 2,933,358

Employer’s proportionate share of system NPL/(A) at MD  

$ 8,941,587

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
   
   $ 14,437,681

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
   
   $ 4,347,813

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
   
   $ 1,602,218

- Net amortization of employer-specific deferred amounts from:
  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    
    $ 87,367

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    
    $ (39,694)

Employer’s Total Pension Expense/(Income)  

$ 1,649,891

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 295,827 |
| Changes of assumptions | $ 1,907,026 |
| Net difference between projected and actual earnings on investments | $ 1,766,482 |
| Changes in proportionate share | $ 456,022 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 26,314 |
| Total (prior to post-MD contributions) | $ 4,451,671 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,197,667 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 762,028</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>762,028</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,416,485</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,093,415</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>163,711</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,197,667</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02725274%
Employer's proportionate share at MD 0.02215418%

Employer's proportionate share of system NPL/(A) at prior MD $1,564,706
Employer's proportionate share of system NPL/(A) at MD $3,325,857
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $5,370,150
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $1,617,186

Employer Pension Expense for Measurement Period
  - Employer's proportionate share of collective system Pension Expense/(Income) $595,951
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(73,950)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $3,867

Employer's Total Pension Expense/(Income) $525,868

Deferred Outflow of Resources

| Differences between expected and actual experience | $110,034 |
| Changes of assumptions | $709,325 |
| Net difference between projected and actual earnings on investments | $657,050 |
| Changes in proportionate share | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $40,074 |

Total (prior to post-MD contributions) $1,516,483
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $1,189,759

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$195,624</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$195,624</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$438,217</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$323,178</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$37,116</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,189,759</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.09311951%

Employer’s proportionate share at MD  
0.08595052%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,346,421

Employer’s proportionate share of system NPL/(A) at MD  
$ 12,903,169

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 20,834,315
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 6,274,118

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,312,082

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (93,397)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 33,448

Employer’s Total Pension Expense/(Income)  
$ 2,252,133

Deferred Outflow of Resources  
$ 426,893  
$ 2,751,936  
$ 2,549,125  
$ 0  
$ 135,722  
$ 5,863,676  
TBD  
$ 0  
$ 5,450,943

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 398,326  
$ 14,407  
$ 412,733  
N/A  
$ 5,450,943

Changes subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 5,450,943

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 970,902</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>970,902</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,904,543</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,417,429</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>187,167</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,450,943</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.09574387%

Employer’s proportionate share at MD  
0.10597055%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,497,097

Employer’s proportionate share of system NPL/(A) at MD  
$ 15,908,640

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 25,687,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 7,735,517

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,850,624
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 235,350
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (161,934)

Employer’s Total Pension Expense/(Income)  
$ 2,924,040

Deferred Outflow of Resources  
$ 526,327

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 3,392,931

Net difference between projected and actual earnings on investments  
$ 3,142,880

Changes in proportionate share  
$ 915,421

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 60,466

Total (prior to post-MD contributions)  
$ 8,038,025

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 7,292,754

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1\textsuperscript{st} Fiscal Year</td>
<td>$ 1,344,378</td>
</tr>
<tr>
<td>2\textsuperscript{nd} Fiscal Year</td>
<td>$ 1,344,378</td>
</tr>
<tr>
<td>3\textsuperscript{rd} Fiscal Year</td>
<td>$ 2,493,819</td>
</tr>
<tr>
<td>4\textsuperscript{th} Fiscal Year</td>
<td>$ 1,854,562</td>
</tr>
<tr>
<td>5\textsuperscript{th} Fiscal Year</td>
<td>$ 255,618</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,292,754</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.43612593%
Employer’s proportionate share at MD  0.42663054%

Employer’s proportionate share of system NPL/(A) at prior MD $ 25,040,002
Employer’s proportionate share of system NPL/(A) at MD $ 64,047,150
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 103,414,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 31,142,689

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,476,427
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (270,178)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 241,945

Employer’s Total Pension Expense/(Income) $ 11,448,194

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 2,118,960 $ 0
Changes of assumptions $ 13,659,718 $ 0
Net difference between projected and actual earnings on investments $ 12,653,030 $ 0
Changes in proportionate share $ 0 $ 1,025,598
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,381,775 $ 254,573
Total (prior to post-MD contributions) $ 29,813,483 $ 1,280,171
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 28,533,312

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,088,577</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 5,088,577</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 9,792,778</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 7,494,001</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,069,379</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 28,533,312</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03121068%
Employer’s proportionate share at MD 0.02655744%

Employer’s proportionate share of system NPL/(A) at prior MD $1,791,949
Employer’s proportionate share of system NPL/(A) at MD $3,986,888
- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,437,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,938,610

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $714,399
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(63,732)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $15,155

Employer’s Total Pension Expense/(Income) $665,822
    | Deferred Outflow of Resources | Deferred Inflow of Resources |
    |--------------------------------|------------------------------|
Differences between expected and actual experience | $131,904 | $0|
Changes of assumptions | $850,307 | $0|
Net difference between projected and actual earnings on investments | $787,642 | $0|
    | Changes in proportionate share | $0 | $269,119|
    | Differences between employer contributions and employer’s proportionate share of system contributions | $76,680 | $13,788|
Total (prior to post-MD contributions) | $1,846,533 | $282,907|
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,563,626

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$269,941</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$269,941</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$558,941</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$413,466</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$51,338</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,563,626</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03040799%
Employer’s proportionate share at MD 0.02482073%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,745,863
Employer’s proportionate share of system NPL/(A) at MD $ 3,726,168

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,016,519
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,811,835

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 667,681
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (72,489)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (5,108)

Employer’s Total Pension Expense/(Income) $ 590,084

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 123,278 | $ 0
Changes of assumptions $ 794,702 | $ 0
Net difference between projected and actual earnings on investments $ 736,134 | $ 0
Changes in proportionate share $ 0 | $ 309,416
Differences between employer contributions and employer’s proportionate share of system contributions $ 52,306 | $ 50,852
Total (prior to post-MD contributions) $ 1,706,420 | $ 360,268
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,346,152

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 220,091</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 220,091</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 495,431</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 367,972</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 42,566</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,346,152</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.15025037%
Employer’s proportionate share at MD 0.13160828%
Employer’s proportionate share of system NPL/(A) at prior MD $8,626,567
Employer’s proportionate share of system NPL/(A) at MD $19,757,459
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $31,901,708
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $9,606,991

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $3,540,283
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (224,023)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $37,180

Employer’s Total Pension Expense/(Income) $3,353,440

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $653,663 $0
Changes of assumptions $4,213,791 $0
Net difference between projected and actual earnings on investments $3,903,245 $0
Changes in proportionate share $31,857 $1,003,583
Differences between employer contributions and employer’s proportionate share of system contributions $221,210 $74,630
Total (prior to post-MD contributions) $9,023,766 $1,078,213
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $7,945,553

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,391,606</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,391,606</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,822,914</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$2,079,913</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$259,515</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,945,553</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.02843718%  
Employer’s proportionate share at MD 0.02624425%  
Employer’s proportionate share of system NPL/(A) at prior MD $1,632,710  
**Employer’s proportionate share of system NPL/(A) at MD** $3,939,871  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,361,578  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,915,748

**Employer Pension Expense for Measurement Period**  
- Employer’s proportionate share of collective system Pension Expense/(Income) $705,974  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(20,018)  
  - 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)** $689,051

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>$130,348</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$840,280</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$25,286</td>
<td>$118,054</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$32,037</td>
<td>$20,018</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$1,806,304</td>
<td>$138,072</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Net Deferred Outflow/(Inflow) of Resources** $1,668,232

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$297,838</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>297,838</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>583,260</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>432,659</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>56,637</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,668,232</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04886271%

Employer’s proportionate share at MD  
0.04549383%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,805,434

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 6,829,680

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,027,656
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,320,907

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,223,791

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (54,957)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 36,548

**Employer’s Total Pension Expense/(Income)**  
$ 1,205,382

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 225,956</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,456,607</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 1,349,258</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 224,815</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 143,998</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,175,819</td>
<td>$ 224,815</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,951,004</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 527,223</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 527,223</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,023,133</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 768,676</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 104,749</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,951,004</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01960118%

Employer’s proportionate share at MD  
0.01913700%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,125,394

Employer’s proportionate share of system NPL/(A) at MD  
$2,872,908

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,638,789
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,396,941

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $514,788

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $36,351
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $1,783

Employer’s Total Pension Expense/(Income)  
$480,220

 Deferred Outflow of Resources  
$95,048

 Net Deferred Outflow/(Inflow) of Resources  
$1,168,948

Deferred Inflow of Resources  
0

Net Deferred Outflow/(Inflow) of Resources  
$1,168,948

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$194,952</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$194,952</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$406,919</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$324,029</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$48,906</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,168,948</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$194,952</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$194,952</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$406,919</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$324,029</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$48,906</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,168,948</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02888530%
Employer’s proportionate share at MD  0.02480880%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,658,438
Employer’s proportionate share of system NPL/(A) at MD  $ 3,724,377

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,013,627
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,810,964

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 667,361
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (37,371)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 11,292

Employer’s Total Pension Expense/(Income)  $ 641,282

| Differences between expected and actual experience | $ 123,219 | $ 0 |
| Changes of assumptions | $ 794,320 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 735,781 | $ 0 |
| Changes in proportionate share | $ 46,459 | $ 219,456 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 56,275 | $ 12,782 |
| Total (prior to post-MD contributions) | $ 1,756,054 | $ 232,238 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,523,816 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 271,466</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>271,466</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>540,752</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>392,544</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>47,587</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,523,816</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06147631%
Employer’s proportionate share at MD 0.06483781%

Employer’s proportionate share of system NPL/(A) at prior MD $3,529,639
Employer’s proportionate share of system NPL/(A) at MD $9,733,661
 Sensitivity: NPL/(A) using discount rate 1.00% lower $15,716,617
 Sensitivity: NPL/(A) using discount rate 1.00% higher $4,732,956

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $1,744,147
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $31,110
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(37,407)

Employer’s Total Pension Expense/(Income) $1,737,850

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $322,032 $0
Changes of assumptions $2,075,956 $0
Net difference between projected and actual earnings on investments $1,922,963 $0
Changes in proportionate share $180,964 $37,315
Differences between employer contributions and employer’s proportionate share of system contributions $8,592 $167,946
Total (prior to post-MD contributions) $4,510,507 $205,261
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $4,305,246

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$771,338</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>771,338</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,478,993</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,124,317</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>159,260</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,305,246</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of 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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014
Discount rate
7.50%
Employer’s proportionate share at prior MD
0.00000000%
Employer’s proportionate share at MD
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 0
Employer’s proportionate share of system NPL/(A) at MD
$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 126

Employer’s Total Pension Expense/(Income)
$ 126

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 457</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 457</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 457</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 126</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 126</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 126</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 71</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 8</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 457</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.0000000%
Employer's proportionate share at MD 0.0000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 735

Employer’s Total Pension Expense/(Income) $ 735

Deferred Outflow
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,816 $ 0
Total (prior to post-MD contributions) $ 2,816 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,816

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 735</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>735</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>735</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>503</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>108</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,816</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of 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) $ 141

Employer’s Total Pension Expense/(Income) $ 141

Deferred Outflow of Resources
Differences between expected and actual experience $ 0
Changes of assumptions $ 0
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 481
Total (prior to post-MD contributions) $ 481
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 481

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 141</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>141</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>141</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>58</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 481</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06558402%
Employer’s proportionate share at MD 0.05722421%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,765,481
Employer’s proportionate share of system NPL/(A) at MD $ 8,590,683
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,871,088
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,177,188

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,539,340
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (98,584)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 20,392

Employer’s Total Pension Expense/(Income) $ 1,461,148

Deferred Outflow of Resources $ 284,217
Deferred Inflow of Resources $ 0
Differences between expected and actual experience
Changes of assumptions $ 1,832,186 $ 0
Net difference between projected and actual earnings on investments $ 1,697,158 $ 0
Changes in proportionate share $ 20,664 $ 450,044
Differences between employer contributions and employer’s proportionate share of system contributions $ 116,861 $ 18,165
Total (prior to post-MD contributions) $ 3,951,086 $ 468,209
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,482,877

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 608,129</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>608,129</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,236,646</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>915,340</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>114,635</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,482,877</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03108153%
Employer’s proportionate share at MD 0.04971373%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,784,534
Employer’s proportionate share of system NPL/(A) at MD $ 7,463,185
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,050,556
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,628,946

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,337,307
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 246,694
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (18,549)

Employer’s Total Pension Expense/(Income) $ 1,565,452

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 246,915 $ 0
Changes of assumptions $ 1,591,718 $ 0
Net difference between projected and actual earnings on investments $ 1,474,412 $ 0
Changes in proportionate share $ 1,048,699 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 178,293 $ 341,813
Total (prior to post-MD contributions) $ 4,540,037 $ 341,813
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 4,198,224

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 824,389</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>824,389</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,353,535</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,029,802</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>166,110</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,198,224</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer’s proportionate share of system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$40</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>40</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>39</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$133</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.06426767%

Employer’s proportionate share at MD  

0.05966089%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 3,689,903

Employer’s proportionate share of system NPL/(A) at MD  

$ 8,956,485

- Sensitivity: NPL/(A) using discount rate 1.00% lower  

$ 14,461,737

- Sensitivity: NPL/(A) using discount rate 1.00% higher  

$ 4,355,058

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  

$ 1,604,887

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  

$ (73,684)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

$ 32,838

Employer’s Total Pension Expense/(Income)  

$ 1,564,041

Deferred Outflow of Resources  

$ 296,320

Deferred Inflow of Resources  

$ 0

Differences between expected and actual experience

$ 1,910,203

$ 0

Net difference between projected and actual earnings on investments

$ 1,769,426

$ 0

Changes in proportionate share

$ 0

$ 302,435

Differences between employer contributions and employer’s proportionate share of system contributions

$ 149,770

$ 60,843

Total (prior to post-MD contributions)  

$ 4,125,719

$ 363,278

Contributions subsequent to the MD  

TBD

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 4,125,719

$ 363,278

$ 3,762,441

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 674,699</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 674,699</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,322,073</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 968,532</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 122,436</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,762,441</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00799266%

Employer’s proportionate share at MD  
0.01362642%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 458,895

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 2,045,642

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,303,030
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 994,686

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 366,553

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 18,195
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,367)

**Employer’s Total Pension Expense/(Income)**  
$ 379,381

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $ 67,679 |
| Changes of assumptions | $ 436,286 |
| Net difference between projected and actual earnings on investments | $ 404,133 |
| Changes in proportionate share | $ 303,290 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 68,784 |
| Total (prior to post-MD contributions) | $ 1,280,172 |

**Deferred Inflow of Resources**

| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,006,182 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 176,257</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 176,257</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 328,557</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 276,268</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 48,843</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,006,182</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00000000%
Employer’s proportionate share at MD | 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 0
**Employer’s proportionate share of system NPL/(A) at MD** | $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 0

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of 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) | $ 276

**Employer’s Total Pension Expense/(Income)** | $ 276

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 954 | $ 0 |
| Total (prior to post-MD contributions) | $ 954 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 954 | 

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 276</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>276</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>276</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>120</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 954</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.15571267%
Employer’s proportionate share at MD 0.14361273%
Employer’s proportionate share of system NPL/(A) at prior MD $ 8,940,183
Employer’s proportionate share of system NPL/(A) at MD $ 21,559,605
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 34,811,574
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 10,483,278

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,863,205
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (146,801)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 41,156

Employer’s Total Pension Expense/(Income) $ 3,757,560

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 713,286 $ 0
Changes of assumptions $ 4,598,146 $ 0
Net difference between projected and actual earnings on investments $ 4,259,273 $ 0
Changes in proportionate share $ 15,933 $ 651,392
Differences between employer contributions and employer’s proportionate share of system contributions $ 127,339 $ 16,908
Total (prior to post-MD contributions) $ 9,713,977 $ 668,300
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 9,045,677

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,616,780</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,616,780</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,174,148</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,338,000</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>299,970</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,045,677</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00141944%
Employer’s proportionate share at MD 0.00093303%

Employer’s proportionate share of system NPL/(A) at prior MD $ 81,497
Employer’s proportionate share of system NPL/(A) at MD $ 140,069
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 226,165
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 68,108

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 25,099
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,741)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,286

Employer’s Total Pension Expense/(Income) $ 23,644

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 4,634 $ 0
Changes of assumptions $ 29,873 $ 0
Net difference between projected and actual earnings on investments $ 27,672 $ 0
Changes in proportionate share $ 11,385 $ 26,185
Differences between employer contributions and employer’s proportionate share of system contributions $ 7,204 $ 2,842
Total (prior to post-MD contributions) $ 80,768 $ 29,027
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 51,741

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 9,735</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 9,735</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 19,488</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 12,059</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 724</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 51,741</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00%

Employer’s proportionate share at MD  
0.00%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 14

Employer’s Total Pension Expense/(Income)  
$ 14

Deferred Outflow of Resources  
$ 0

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 0

Changes of assumptions  
$ 0

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 47

Total (prior to post-MD contributions)  
$ 47

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 47

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 14</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.11793185%

Employer’s proportionate share at MD  
0.09667970%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,771,012

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 14,513,868

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 23,435,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 7,057,314

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,600,699
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (284,067)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 25,406

**Employer’s Total Pension Expense/(Income)**  
$ 2,342,038

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 480,182  
$ 0
Changes of assumptions  
$ 3,095,459  
$ 0
Net difference between projected and actual earnings on investments  
$ 2,867,331  
$ 0
Changes in proportionate share  
$ 0  
$ 1,205,289
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 196,754  
$ 78,436
Total (prior to post-MD contributions)  
$ 6,639,726  
$ 1,283,725
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 5,356,001

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 900,871</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 900,871</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,955,276</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,432,999</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 165,985</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 5,356,001</strong></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00574983%

Employer’s proportionate share at MD  
0.00387215%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 330,124

Employer’s proportionate share of system NPL/(A) at MD  
$ 581,300

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 938,605
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 282,655

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 104,161

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (23,527)
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,909

Employer’s Total Pension Expense/(Income)  
$ 84,543

Deferred Outflow of Resources  
Deferred Inflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow</th>
<th>Deferred Inflow</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 19,232</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 123,977</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on</td>
<td>$ 114,840</td>
<td>$ 0</td>
</tr>
<tr>
<td>investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 101,149</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 21,265</td>
<td>$ 6,132</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 279,314</td>
<td>$ 107,281</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td></td>
<td>$ 172,033</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 26,823</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>26,823</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>68,386</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>46,577</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,425</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 172,033</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.02597189%
Employer’s proportionate share at MD 0.02313379%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,491,166
Employer’s proportionate share of system NPL/(A) at MD $ 3,472,919

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,607,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,688,694

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 622,303
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (35,209)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 15,908

Employer’s Total Pension Expense/(Income) $ 603,002

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 114,899 | $ 0
Changes of assumptions $ 740,690 | $ 0
Net difference between projected and actual earnings on investments $ 686,103 | $ 0
Changes in proportionate share $ 1,100 | $ 152,787
Differences between employer contributions and employer’s proportionate share of system contributions $ 78,243 | $ 11,690
Total (prior to post-MD contributions) $ 1,621,035 | $ 164,477
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,456,558

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 258,155</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>258,155</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>509,950</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>380,194</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>50,105</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,456,558</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01372839%

Employer’s proportionate share at MD  
0.01113211%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 788,210

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,671,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,698,412
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 812,609

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 299,455
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (26,287)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,620

**Employer’s Total Pension Expense/(Income)**  
$ 279,788

| Differences between expected and actual experience | Deferred Outflow of Resources | Deferred Inflow of Resources | $ 55,290 | $ 0 |
| Changes of assumptions | $ 356,424 | $ 0 | |
| Net difference between projected and actual earnings on investments | $ 330,157 | $ 0 | |
| Changes in proportionate share | $ 21,136 | $ 139,769 | |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 25,041 | $ 4,520 | |
| Total (prior to post-MD contributions) | $ 788,048 | $ 144,289 | |
| Contributions subsequent to the MD | TBD | N/A | |
| Net Deferred Outflow/(Inflow) of Resources | $ 643,759 | |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 113,846</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 113,846</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 233,419</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 164,765</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 17,883</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 643,759</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00193607%
Employer’s proportionate share at MD 0.00168081%
Employer’s proportionate share of system NPL/(A) at prior MD $ 111,159
Employer’s proportionate share of system NPL/(A) at MD $ 252,329
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 407,427
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 122,694

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 45,214
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,150)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (284)

Employer’s Total Pension Expense/(Income) $ 41,780

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 8,348 $ 0
Changes of assumptions $ 53,816 $ 0
Net difference between projected and actual earnings on investments $ 49,850 $ 0
Changes in proportionate share $ 154 $ 13,742
Differences between employer contributions and employer’s proportionate share of system contributions $ 806 $ 1,642
Total (prior to post-MD contributions) $ 112,974 $ 15,384
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 97,590

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,725</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,725</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>35,092</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25,900</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,147</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 97,590</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $0

Employer’s proportionate share of system NPL/(A) at MD $0

- Sensitivity: NPL/(A) using discount rate 1.00% lower $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) $364

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 | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,237 | $0 |
| Total (prior to post-MD contributions) | $1,237 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,237 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>364</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>364</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>145</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,237</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.00000000%
Employer’s proportionate share at MD  
0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  
$0
Employer’s proportionate share of system NPL/(A) at MD  
$0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $0
Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
    $0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $306
Employer’s Total Pension Expense/(Income)  
$306
Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$0  
$0
Changes of assumptions  
$0  
$0
Net difference between projected and actual earnings on investments  
$0  
$0
Changes in proportionate share  
$0  
$0
Differences between employer contributions and employer’s proportionate share of system contributions  
$1,144  
$0
Total (prior to post-MD contributions)  
$1,144  
$0
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$1,144

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$306</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>306</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>306</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>191</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>35</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,144</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 201

Employer’s Total Pension Expense/(Income)  $ 201

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 681</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 681</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 681

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 201</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>201</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>201</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>78</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 681</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate  

Employer’s proportionate share at prior MD  

Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

**Employer’s proportionate share of system NPL/(A) at MD**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  

**Employer Pension Expense for Measurement Period**  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

**Employer's Total Pension Expense/(Income)**  

**Deferred Outflow** of Resources  

**Deferred Inflow** of Resources  

Differences between expected and actual experience  

Changes of assumptions  

Net difference between projected and actual earnings on investments  

Changes in proportionate share  

Differences between employer contributions and employer’s proportionate share of system contributions  

Total (prior to post-MD contributions)  

Contributions subsequent to the MD  

Net Deferred Outflow/(Inflow) of Resources  

**Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:**  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$488,020</td>
<td></td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$488,020</td>
<td></td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$875,274</td>
<td></td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$670,233</td>
<td></td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$102,006</td>
<td></td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$2,623,553</td>
<td></td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
**June 30, 2016**

Actuarial Valuation Date (liability rolled forward to MD)  
**December 31, 2014**

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07591663%

Employer’s proportionate share at MD  
0.08840541%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,358,724

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 13,271,705

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 21,429,378
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 6,453,317

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,378,119

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 147,021
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(139,881)

**Employer’s Total Pension Expense/(Income)**  
$ 2,385,259

Deferred Outflow of Resources  
$ 439,086

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 439,086

Changes of assumptions  
$ 2,830,536

Net difference between projected and actual earnings on investments  
$ 2,621,932

Changes in proportionate share  
$ 672,325

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 6,563,879

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 6,002,470

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,067,434</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,067,434</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,041,705</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,588,724</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>237,174</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,002,470</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  

Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 77</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>77</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>77</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>31</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 262</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
2.13293817%

Employer’s proportionate share at MD  
2.20142811%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 122,461,820

Employer’s proportionate share of system NPL/(A) at MD  
$ 330,485,474

Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 533,623,847

Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 160,697,336

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 59,218,756

Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (523,943)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 9,546,277

Employer’s Total Pension Expense/(Income)  
$ 68,241,090

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 10,933,904 | $ 0
Changes of assumptions | $ 70,484,610 | $ 0
Net difference between projected and actual earnings on investments | $ 65,290,064 | $ 0
Changes in proportionate share | $ 3,687,109 | $ 4,696,793
Differences between employer contributions and employer’s proportionate share of system contributions | $ 33,960,464 | $ 2,217,097
Total (prior to post-MD contributions) | $ 184,356,151 | $ 6,913,890
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 177,442,261 | 

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 35,425,246</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 35,425,246</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 59,372,022</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 41,804,275</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,415,473</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 177,442,261</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  

                              December 31, 2014
Discount rate  

                         7.50%
Employer’s proportionate share at prior MD  

                         0.03291169%
Employer’s proportionate share at MD  

                         0.02697643%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,889,612

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,049,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 6,539,058
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,969,195

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 725,670
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (85,795)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 4,400

Employer’s Total Pension Expense/(Income)  
$ 644,275

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 133,985  
Changes of assumptions  
$ 863,723  
Net difference between projected and actual earnings on investments  
$ 800,068
Changes in proportionate share  
$ 0  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 29,689  
Total (prior to post-MD contributions)  
$ 1,827,465  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 1,444,149

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 242,148</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>242,148</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>534,709</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>384,058</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>41,086</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,444,149</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3759: Eldredge Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 139

Employer’s Total Pension Expense/(Income) $ 139

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 471 | $ 0 |
| Total (prior to post-MD contributions) | $ 471 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 471

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 139</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>139</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>139</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>54</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 471</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] \[\text{June 30, 2016}\]

Actuarial Valuation Date (liability rolled forward to MD) \[\text{December 31, 2014}\]

Discount rate \[7.50\%\]

Employer’s proportionate share at prior MD \[0.00000000\%\]

Employer’s proportionate share at MD \[0.00000000\%\]

Employer’s proportionate share of system NPL/(A) at prior MD \[\$ 0\]

Employer’s proportionate share of system NPL/(A) at MD \[\$ 0\]

- Sensitivity: NPL/(A) using discount rate 1.00% lower \[\$ 0\]
- Sensitivity: NPL/(A) using discount rate 1.00% higher \[\$ 0\]

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) \[\$ 146\]

Employer’s Total Pension Expense/(Income) \[\$ 146\]

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 494</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 494</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 494</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 146</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>146</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>146</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>56</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 494</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $207 | $0 |
| Total (prior to post-MD contributions) | $207 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $207 | |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$61</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>61</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>61</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$207</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate  

Employer’s proportionate share at prior MD  

Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  

Sensitivity: NPL/(A) using discount rate 1.00% lower  

Sensitivity: NPL/(A) using discount rate 1.00% higher  

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income)  

Net amortization of employer-specific deferred amounts from:  

Changes in proportionate share (per paragraph 54 of GASB 68)  

Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

Employer’s Total Pension Expense/(Income)  

Deferred Outflow of Resources  

Deferred Inflow of Resources  

Differences between expected and actual experience  

Changes of assumptions  

Net difference between projected and actual earnings on investments  

Changes in proportionate share  

Differences between employer contributions and employer’s proportionate share of system contributions  

Total (prior to post-MD contributions)  

Contributions subsequent to the MD  

Net Deferred Outflow/(Inflow) of Resources  

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

Employer subsequent fiscal years  

Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 800

**Employer’s Total Pension Expense/(Income)**  
$ 800

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,999</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,999</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,999</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 800</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 800</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$ 794</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ 509</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ 96</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,999</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  

Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  

Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$768,598</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$768,598</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,446,573</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,064,854</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$141,337</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,189,960</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00000000%
Employer’s proportionate share at MD: 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD: $0
Employer’s proportionate share of system NPL/(A) at MD: $0

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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): $272

Employer’s Total Pension Expense/(Income): $272

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 924 | $ 0 |
| Total (prior to post-MD contributions) | $ 924 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources: $924

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 272</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>272</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>272</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>108</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 924</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.54117507%
Employer’s proportionate share at MD 0.49356637%
Employer’s proportionate share of system NPL/(A) at prior MD $ 31,071,357
Employer’s proportionate share of system NPL/(A) at MD $ 74,095,772

Sensitivity: NPL/(A) using discount rate 1.00% lower $ 119,639,966
Sensitivity: NPL/(A) using discount rate 1.00% higher $ 36,028,794

Employer Pension Expense for Measurement Period

Employer's proportionate share of collective system Pension Expense/(Income) $ 13,277,012
Net amortization of employer-specific deferred amounts from:
  Changes in proportionate share (per paragraph 54 of GASB 68) $ (680,615)
  Differences between employer contributions and employer’s proportionate
  share of system contributions (per paragraph 55 of GASB 68) $ 142,198

Employer’s Total Pension Expense/(Income) $ 12,738,595

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,451,412 $ 0
Changes of assumptions $ 15,802,848 $ 0
Net difference between projected and actual earnings on investments $ 14,638,216 $ 0
Changes in proportionate share $ 0 $ 2,850,531
Differences between employer contributions and employer’s proportionate share of system contributions $ 986,245 $ 233,614
Total (prior to post-MD contributions) $ 33,878,721 $ 3,084,145
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 30,794,576

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,381,190</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,381,190</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,814,081</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,139,997</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,078,117</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 30,794,576</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 371

Employer’s Total Pension Expense/(Income) $ 371

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,443 $ 0
Total (prior to post-MD contributions) $ 1,443 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,443

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 371</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>371</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>371</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>270</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>60</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,443</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$256</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$256</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$250</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$237</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$70</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,069</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 192

Employer’s Total Pension Expense/(Income)  
$ 192

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 691</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)  
$ 691

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 691

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 192</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>192</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>192</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>101</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 691</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.12546154%
Employer’s proportionate share at MD 0.11978354%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,203,326

Employer’s proportionate share of system NPL/(A) at MD $ 17,982,291
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 29,035,404
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 8,743,822

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,222,196
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (110,427)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (30,085)

Employer’s Total Pension Expense/(Income) $ 3,081,684

Deferred Outflow of Resources 594,933 0
Deferred Inflow of Resources 0 0

Differences between expected and actual experience $ 594,933 $ 0
Changes of assumptions $ 3,835,190 $ 0
Net difference between projected and actual earnings on investments $ 3,552,546 $ 0

Changes in proportionate share 0 $ 439,431
Differences between employer contributions and employer’s proportionate share of system contributions $ 30,241 $ 99,290

Total (prior to post-MD contributions) $ 8,012,910 $ 538,721
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 7,474,189

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,296,116</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,296,116</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,619,358</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,992,732</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>269,867</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,474,189</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$27,573,681</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$27,573,681</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$42,500,038</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$34,731,423</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$6,627,172</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$139,005,995</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.32442781%

Employer’s proportionate share at MD  

0.27927314%

Employer’s proportionate share of system NPL/(A) at prior MD  

$18,626,897

**Employer’s proportionate share of system NPL/(A) at MD**  

$41,925,383

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $67,695,514

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $20,386,062

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $7,512,491

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (706,807)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 70,319

**Employer’s Total Pension Expense/(Income)**  

$6,876,003

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $1,387,075 | $0
Changes of assumptions | $8,941,677 | $0
Net difference between projected and actual earnings on investments | $8,282,697 | $0
Changes in proportionate share | $0 | $2,911,929
Differences between employer contributions and employer’s proportionate share of system contributions | $587,834 | $204,937
Total (prior to post-MD contributions) | $19,199,283 | $3,116,866
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $16,082,417

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,712,985</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,712,985</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,777,113</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,333,918</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>545,415</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$16,082,417</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
**Employer’s proportionate share of system NPL/(A) at MD**  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,015

**Employer’s Total Pension Expense/(Income)**  $ 2,015

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,199 | $ 0 |
| Total (prior to post-MD contributions) | $ 7,199 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 7,199 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,015</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,015</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,848</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,094</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>227</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,199</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 666

Employer’s Total Pension Expense/(Income)  $ 666

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,401 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,401 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,401 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 666</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>666</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>358</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>45</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,401</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.46768190%
Employer’s proportionate share at MD 0.55118029%
Employer’s proportionate share of system NPL/(A) at prior MD $ 26,851,775
Employer’s proportionate share of system NPL/(A) at MD $ 82,744,959
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 133,605,520
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 40,234,430
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 14,826,835
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,066,301
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (482,103)
Employer’s Total Pension Expense/(Income) $ 15,351,033

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 2,737,565 | $ 0
Changes of assumptions | $ 17,647,511 | $ 0
Net difference between projected and actual earnings on investments | $ 16,346,932 | $ 0
Changes in proportionate share | $ 4,495,080 | $ 132,824
Differences between employer contributions and employer’s proportionate share of system contributions | $ 27,990 | $ 2,077,895
Total (prior to post-MD contributions) | $ 41,255,078 | $ 2,210,719
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 39,044,359

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,134,800</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,134,800</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 13,157,429</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 10,107,551</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,509,780</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 39,044,359</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
## 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.07357420%

**Employer’s proportionate share at MD**  
0.08611782%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$4,224,234

**Employer’s proportionate share of system NPL/(A) at MD**  
$12,928,284

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $20,874,869
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $6,286,330

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,316,583

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $185,111
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $141,933

**Employer’s Total Pension Expense/(Income)**  
$2,643,627

### Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$427,724</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$2,757,292</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$2,554,087</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$770,715</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$506,539</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$7,016,357</td>
<td>$0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$7,016,357</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,359,901</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,359,901</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,288,168</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,736,514</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$271,872</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,016,357</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3843: David Douglas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 1.06872936%
Employer’s proportionate share at MD 0.98932400%
Employer’s proportionate share of system NPL/(A) at prior MD $ 61,360,683

**Employer’s proportionate share of system NPL/(A) at MD** $ 148,520,503
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 239,811,092
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 72,217,544

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 26,612,968
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (649,467)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 312,342

**Employer’s Total Pension Expense/(Income)** $ 26,275,843

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 4,913,707</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 29,341,420</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 1,171,832</td>
<td>$ 4,274,734</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,483,290</td>
<td>$ 89,064</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 68,586,103</td>
<td>$ 4,363,798</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 64,222,305</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,528,370</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 11,528,370</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 22,359,939</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 16,614,620</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,191,007</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 64,222,305</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03457185%
Employer’s proportionate share at MD 0.04060387%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,984,929
Employer’s proportionate share of system NPL/(A) at MD $ 6,095,584

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,842,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,963,955

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,092,250
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 78,146
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,694)

Employer’s Total Pension Expense/(Income) $ 1,161,702

Deferred Outflow of Resources

Differences between expected and actual experience $ 201,669 $ 0
Changes of assumptions $ 1,300,042 $ 0
Net difference between projected and actual earnings on investments $ 1,204,232 $ 0
Changes in proportionate share $ 333,665 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 34,592 $ 91,480
Total (prior to post-MD contributions) $ 3,074,200 $ 91,480
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,982,720

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 556,436</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>556,436</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>996,334</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>759,245</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>114,267</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,982,720</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
$ 970

Employer’s Total Pension Expense/(Income)  
$ 970

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
$ 0 | $ 0
$ 0 | $ 0
$ 0 | $ 0
$ 0 | $ 0
$ 3,885 | $ 0

Total (prior to post-MD contributions)  
$ 3,885

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 3,885

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 970</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 970</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 970</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 779</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 196</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,885</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3850: Dallas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.25451453%
Employer's proportionate share at MD 0.23182264%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,612,853
Employer’s proportionate share of system NPL/(A) at MD $ 34,801,961
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 56,193,563
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 16,922,324

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,236,065
  ▪ Net amortization of employer-specific deferred amounts from:
      o Changes in proportionate share (per paragraph 54 of GASB 68) $ (273,308)
      o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 210,119

Employer’s Total Pension Expense/(Income) $ 6,172,876

Deferred Outflow of Resources $ 1,151,401 $ 0
Deferred Inflow of Resources
Differences between expected and actual experience $ 1,151,401 $ 0
Changes of assumptions $ 7,422,422 $ 0
Net difference between projected and actual earnings on investments $ 6,875,407 $ 0
Changes in proportionate share $ 36,670 $ 1,221,602
Differences between employer contributions and employer’s proportionate share of system contributions $ 776,423 $ 0
Total (prior to post-MD contributions) $ 16,262,323 $ 1,221,602
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 15,040,721

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,717,185</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,717,185</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,223,871</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,868,753</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 513,728</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,040,721</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09911007%
Employer’s proportionate share at MD 0.11736839%
Employer’s proportionate share of system NPL/(A) at prior MD $5,690,366
**Employer’s proportionate share of system NPL/(A) at MD** $17,619,721
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $28,449,974
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $8,567,524

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $3,157,228
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $271,026
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(140,513)

**Employer’s Total Pension Expense/(Income)** $3,287,741

| Differences between expected and actual experience | $582,937 | $0 |
| Changes of assumptions | $3,757,863 | $0 |
| Net difference between projected and actual earnings on investments | $3,480,918 | $0 |
| Changes in proportionate share | $1,127,219 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $41,653 | $646,811 |
| Total (prior to post-MD contributions) | $8,990,590 | $646,811 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $8,343,779 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,538,175</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,538,175</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,815,142</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,138,654</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>313,632</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$8,343,779</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02799682%
Employer’s proportionate share at MD 0.02641198%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 1,607,427

**Employer’s proportionate share of system NPL/(A) at MD**
$ 3,965,051

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 6,402,236
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 1,927,992

### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 710,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (42,515)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,034

**Employer’s Total Pension Expense/(Income)**
$ 671,005

| Differences between expected and actual experience | $ 131,181 | $ 0 |
| Changes of assumptions | $ 845,650 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 783,328 | $ 0 |
| Changes in proportionate share | $ 0 | $ 162,407 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 27,090 | $ 9,479 |
| Total (prior to post-MD contributions) | $ 1,787,249 | $ 171,886 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,615,363 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 277,292</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>277,292</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>567,556</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>433,971</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>59,253</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,615,363</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00145282%
Employer’s proportionate share at MD 0.00240269%
Employer’s proportionate share of system NPL/(A) at prior MD $ 83,413
Employer’s proportionate share of system NPL/(A) at MD $ 360,700
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 582,410
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 175,389

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 64,633
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 13,576
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (5,848)

Employer’s Total Pension Expense/(Income) $ 72,361

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $ 11,934 | $ 0
Changes of assumptions $ 76,929 | $ 0
Net difference between projected and actual earnings on investments $ 71,259 | $ 0
Changes in proportionate share $ 56,859 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 23,695
Total (prior to post-MD contributions) $ 216,981 | $ 23,695
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 193,286

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 36,545</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>36,545</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>62,906</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>49,251</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,039</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 193,286</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 62

Employer’s Total Pension Expense/(Income) $ 62

Deferred Outflow of Resources $ 0 $ 0
Deferred Inflow of Resources $ 0 $ 0

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 212 $ 0
Total (prior to post-MD contributions) $ 212 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 212

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 62</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>62</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>26</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 212</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02470721%
Employer’s proportionate share at MD 0.04539899%

Employer’s proportionate share of system NPL/(A) at prior MD $1,418,555
Employer’s proportionate share of system NPL/(A) at MD $6,815,443

- Sensitivity: NPL/(A) using discount rate 1.00% lower $11,004,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher $3,313,984

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,221,240
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $270,542
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(64,224)

Employer’s Total Pension Expense/(Income) $1,427,558

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $225,485 $0
Changes of assumptions $1,453,570 $0
Net difference between projected and actual earnings on investments $1,346,445 $0
Changes in proportionate share $1,152,992 $0
Differences between employer contributions and employer’s proportionate share of system contributions $49,609 $349,012
Total (prior to post-MD contributions) $4,228,101 $349,012
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $3,879,089

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$750,813</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>750,813</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,239,601</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>972,507</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>165,356</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,879,089</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.10748421%

Employer’s proportionate share at MD  

0.09294666%

Employer’s proportionate share of system NPL/(A) at prior MD  

$6,171,164

Employer’s proportionate share of system NPL/(A) at MD  

$13,953,452

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $22,530,172

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $6,784,814

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income)  

$2,500,280

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $197,390
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $42,224

Employer’s Total Pension Expense/(Income)  

$2,345,114

Deferred Outflow of Resources  

$461,641

Deferred Inflow of Resources  

$0

Differences between expected and actual experience  

$461,641

Changes of assumptions  

$2,975,936

Net difference between projected and actual earnings on investments  

$2,756,617

Changes in proportionate share  

$0

Differences between employer contributions and employer’s proportionate share of system contributions  

$187,483

Total (prior to post-MD contributions)  

$6,381,677

Contributions subsequent to the MD  

TBD

Net Deferred Outflow/(Inflow) of Resources  

$5,519,530

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$959,593</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>959,593</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,969,221</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,451,369</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>179,753</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,519,530</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01396450%
Employer’s proportionate share at MD 0.01542253%

Employer’s proportionate share of system NPL/(A) at prior MD $ 801,766
Employer’s proportionate share of system NPL/(A) at MD $ 2,315,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,738,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,125,796

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 414,868

Employer’s Total Pension Expense/(Income) $ 416,019

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 76,600 $ 0
Changes of assumptions $ 493,794 $ 0
Net difference between projected and actual earnings on investments $ 457,402 $ 0
Changes in proportionate share $ 78,492 $ 22,424
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,843 $ 47,509
Total (prior to post-MD contributions) $ 1,108,131 $ 69,933
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,038,198

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 186,122</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>186,122</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>354,480</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>271,904</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>39,570</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,038,198</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)       December 31, 2014
Discount rate                                                 7.50%
Employer’s proportionate share at prior MD                  0.09464142%
Employer’s proportionate share at MD                       0.08749763%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,433,801
Employer’s proportionate share of system NPL/(A) at MD $ 13,135,426
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 21,209,333
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,387,052

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,353,700
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (83,174)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,770

Employer’s Total Pension Expense/(Income) $ 2,274,296

Deferred Outflow of Resources Deemed Outflow of Resources
Differences between expected and actual experience $ 434,577 $ 0
Changes of assumptions $ 2,801,471 $ 0
Net difference between projected and actual earnings on investments $ 2,595,009 $ 0
Changes in proportionate share $ 21,294 $ 384,581
Differences between employer contributions and employer’s proportionate share of system contributions $ 66,293 $ 82,357
Total (prior to post-MD contributions) $ 5,918,644 $ 466,938
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,451,706

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 970,002</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>970,002</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,916,556</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,413,642</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>181,504</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,451,706</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
**Employer’s proportionate share of system NPL/(A) at MD $ 0**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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) $ 305

**Employer’s Total Pension Expense/(Income) $ 305**

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,230</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,230</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,230</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 305</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>305</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>305</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>253</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>62</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,230</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.05902556%
Employer’s proportionate share at MD  0.08004534%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,388,930
Employer’s proportionate share of system NPL/(A) at MD  $ 12,016,664
  Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 19,402,906
  Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 5,843,058

Employer Pension Expense for Measurement Period
  Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,153,232
  Net amortization of employer-specific deferred amounts from:
   o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 361,874
   o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (162,258)

Employer’s Total Pension Expense/(Income)  $ 2,352,848

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 397,564  $ 0
Changes of assumptions  $ 2,562,866  $ 0
Net difference between projected and actual earnings on investments  $ 2,373,989  $ 0
Changes in proportionate share  $ 1,467,213  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 51,275  $ 743,878
Total (prior to post-MD contributions)  $ 6,852,907  $ 743,878
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 6,109,029

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,159,643</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,159,643</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,027,016</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,532,314</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>230,413</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,109,029</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%  
Employer’s proportionate share at prior MD  0.05585561%  
Employer’s proportionate share at MD  0.05187637%

Employer’s proportionate share of system NPL/(A) at prior MD  $3,206,928  
Employer’s proportionate share of system NPL/(A) at MD  $7,787,848

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $12,574,777  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $3,786,812

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $1,395,482
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(42,550)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $32,292

Employer’s Total Pension Expense/(Income)  $1,385,224

| Differences between expected and actual experience | $257,656 | $0 |
| Changes of assumptions | $1,660,961 | $0 |
| Net difference between projected and actual earnings on investments | $1,538,552 | $0 |
| Changes in proportionate share | $24,716 | $214,220 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $124,388 | $1,646 |
| Total (prior to post-MD contributions) | $3,606,273 | $215,866 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,390,407 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$611,923</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>611,923</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,175,277</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>874,115</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>117,168</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,390,407</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 720

Employer’s Total Pension Expense/(Income)  
$ 720

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 0  
$ 0
Changes of assumptions  
$ 0  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 0
Changes in proportionate share  
$ 0  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,792  
$ 0
Total (prior to post-MD contributions)  
$ 2,792  
$ 0
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 2,792

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
</table>
| 1st Fiscal Year  
$ 720
| 2nd Fiscal Year  
720
| 3rd Fiscal Year  
677
| 4th Fiscal Year  
531
| 5th Fiscal Year  
144
| Thereafter  
0
| Total  
$ 2,792

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.01531044%
Employer’s proportionate share at MD | 0.01986426%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 879,043
Employer’s proportionate share of system NPL/(A) at MD | $ 2,982,087
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 4,815,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 1,450,029

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 534,352
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ 43,030
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (29,932)

Employer’s Total Pension Expense/(Income) | $ 547,450

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 98,660 | $ 0
Changes of assumptions | $ 636,007 | $ 0
Net difference between projected and actual earnings on investments | $ 589,135 | $ 0
Changes in proportionate share | $ 245,152 | $ 47,537
Differences between employer contributions and employer’s proportionate share of system contributions | $ 17,189 | $ 140,455
Total (prior to post-MD contributions) | $ 1,586,143 | $ 187,992
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,398,151

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 251,341</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 251,341</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 470,900</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 368,259</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 56,312</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,398,151</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.00723631%

Employer’s proportionate share at MD: 0.00635286%

Employer’s proportionate share of system NPL/(A) at prior MD: $415,470

Employer’s proportionate share of system NPL/(A) at MD: $953,712

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $1,539,927
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $463,739

Employer Pension Expense for Measurement Period:

- Employer’s proportionate share of collective system Pension Expense/(Income): $170,893

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(19,135)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(1,904)

Employer’s Total Pension Expense/(Income): $149,854

| Differences between expected and actual experience | $31,553 | $0 |
| Changes of assumptions | $203,404 | $0 |
| Net difference between projected and actual earnings on investments | $188,413 | $0 |
| Changes in proportionate share | $0 | $75,014 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $5,943 |
| Total (prior to post-MD contributions) | $423,370 | $80,957 |

Contributions subsequent to the MD: TBD

Net Deferred Outflow/(Inflow) of Resources: $342,413

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$55,154</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$55,154</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$125,005</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$95,165</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$11,934</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$342,413</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01524778%

Employer’s proportionate share at MD  
0.01479290%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 875,445

Employer’s proportionate share of system NPL/(A) at MD  $ 2,220,758

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 3,585,783
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,079,835

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 397,931
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,856)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,597

Employer’s Total Pension Expense/(Income)  $ 396,672

Deferred Outflow of Resources  $ 73,472
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience

Changes of assumptions  $ 473,634
Changes of assumptions  $ 0

Net difference between projected and actual earnings on investments

Changes in proportionate share  $ 0
Changes in proportionate share  $ 38,637

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)  $ 1,018,402
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 979,765

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 176,160</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 176,160</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 337,169</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 254,675</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 35,601</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 979,765</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01706733%
Employer’s proportionate share at MD  0.01743680%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 979,914
Employer’s proportionate share of system NPL/(A) at MD  $ 2,617,669
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,226,662
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,272,832

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 469,053
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 19,163
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (133)

Employer’s Total Pension Expense/(Income)  $ 488,083

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 86,604 | $ 0 |
| Changes of assumptions | $ 558,286 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 517,141 | $ 0 |
| Changes in proportionate share | $ 69,316 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 25,546 | $ 41,141 |
| Total (prior to post-MD contributions) | $ 1,256,893 | $ 41,141 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,215,752 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 228,159</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 228,159</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 414,894</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 303,498</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 41,042</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,215,752</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 495

Employer’s Total Pension Expense/(Income) $ 495

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,684</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,684</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,684</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 495</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>495</td>
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<tr>
<td>3rd Fiscal Year</td>
<td>495</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>199</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,684</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.09087226%

Employer’s proportionate share at MD  
0.09335457%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,217,396

Employer’s proportionate share of system NPL/(A) at MD  
$ 14,014,689

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 22,629,049
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 6,814,590

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,511,252

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,892
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (47,185)

Employer’s Total Pension Expense/(Income)  
$ 2,468,959

Deferred Outflow of Resources  $ 463,667 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 463,667 $ 0

Changes of assumptions  
$ 2,988,996 $ 0

Net difference between projected and actual earnings on investments  
$ 2,768,714 $ 0

Changes in proportionate share  
$ 133,634 $ 89,033

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 18,181 $ 230,080

Total (prior to post-MD contributions)  
$ 6,373,192 $ 319,113

Contributions subsequent to the MD  
TBD N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 6,054,079

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,077,359</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,077,359</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,095,356</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,584,677</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 219,330</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,054,079</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate

Employer’s proportionate share at prior MD

Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD

Employer’s proportionate share of system NPL/(A) at MD

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)

Net amortization of employer-specific deferred amounts from:

Changes in proportionate share (per paragraph 54 of GASB 68)

Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources

Deferred Inflow of Resources

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 173,070</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 173,070</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 336,831</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 264,798</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 40,006</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 987,775</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### Employer #3967: North Powder School District

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**  
June 30, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.02403523%

**Employer’s proportionate share at MD**  
0.02123342%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$1,379,973

**Employer’s proportionate share of system NPL/(A) at MD**  
$3,187,629

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
  $5,146,959

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
  $1,549,973

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**  
  $571,182

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (50,925)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (12,031)

**Employer’s Total Pension Expense/(Income)**  
$508,226

| Differences between expected and actual experience | $105,461 | $0 |
| Changes of assumptions | $679,845 | $0 |
| Net difference between projected and actual earnings on investments | $629,742 | $0 |
| Changes in proportionate share | $0 | $204,711 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $19,964 | $45,264 |
| Total (prior to post-MD contributions) | $1,435,012 | $249,975 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,185,037 |

**Deferred Outflow**

- Differences between expected and actual experience  
- Changes of assumptions  
- Net difference between projected and actual earnings on investments  
- Changes in proportionate share  
- Differences between employer contributions and employer’s proportionate share of system contributions  
- Total (prior to post-MD contributions)  
- Contributions subsequent to the MD  
- Net Deferred Outflow/(Inflow) of Resources

**Deferred Inflow**

- Differences between expected and actual experience  
- Changes of assumptions  
- Net difference between projected and actual earnings on investments  
- Changes in proportionate share  
- Differences between employer contributions and employer’s proportionate share of system contributions  
- Total (prior to post-MD contributions)  
- Contributions subsequent to the MD  
- Net Deferred Outflow/(Inflow) of Resources

**Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:**

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$191,708</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$191,708</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$429,599</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$329,906</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$42,116</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,185,037</td>
</tr>
</tbody>
</table>

**All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.**
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02919043%

Employer’s proportionate share at MD  
0.02589412%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,675,957

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,887,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,276,707
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,890,189

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 696,556
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (50,402)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 37,419

Employer’s Total Pension Expense/(Income)  
$ 683,573

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 128,609 | $ 0 |
| Changes of assumptions | $ 829,070 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 767,969 | $ 0 |
| Changes in proportionate share | | $ 208,509 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 150,900 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,876,548 | $ 208,509 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,668,039 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 297,579</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>297,579</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>579,478</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>434,569</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>58,834</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,668,039</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02738899%

Employer’s proportionate share at MD  
0.02037473%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,572,528

Employer’s proportionate share of system NPL/(A) at MD  $ 3,058,720

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,938,813
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,487,291

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 548,083
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (88,973)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 16,102

Employer’s Total Pension Expense/(Income)  $ 475,212

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 101,196 | $ 0
Changes of assumptions  $ 652,351 | $ 0
Net difference between projected and actual earnings on investments  $ 604,275 | $ 0
Changes in proportionate share  $ 0 | $ 381,539
Differences between employer contributions and employer’s proportionate share of system contributions  $ 87,404 | $ 20,076
Total (prior to post-MD contributions)  $ 1,445,226 | $ 401,615
Contributions subsequent to the MD  TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,043,611

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 171,494</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>171,494</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>392,582</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>279,884</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,157</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,043,611</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03125820%

Employer’s proportionate share at MD  
0.02871524%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,794,677

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,310,824

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,960,544

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,096,122

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 772,444

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (64,866)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 22,850

Employer’s Total Pension Expense/(Income)  
$ 730,428

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 142,621 | $ 0 |
| Changes of assumptions | $ 919,395 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 851,638 | $ 0 |
| Changes in proportionate share | $ 0 | $ 249,200 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 92,999 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,006,653 | $ 249,200 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,757,453 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 302,381</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>302,381</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>616,188</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>471,528</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>64,974</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,757,453</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02787387%

Employer’s proportionate share at MD  
0.02513655%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,600,367

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,773,580

● Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 6,093,073

● Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,834,889

Employer Pension Expense for Measurement Period

● Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 676,177

● Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (36,176)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,486

Employer’s Total Pension Expense/(Income)  
$ 643,487

Deferred Outflow of Resources  
$ 124,847

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 804,814

Net difference between projected and actual earnings on investments  
$ 745,501

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 51,799

Total (prior to post-MD contributions)  
$ 1,726,961

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
1,550,348

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 268,786</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>268,786</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>411,858</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>53,771</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,550,348</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02790080%
Employer’s proportionate share at MD 0.02025587%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,601,914

**Employer’s proportionate share of system NPL/(A) at MD** $ 3,040,876
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,910,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,478,615

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 544,886
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (93,967)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,680)

**Employer’s Total Pension Expense/(Income)** $ 449,239

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 100,605 $ 0
Changes of assumptions $ 648,546 $ 0
Net difference between projected and actual earnings on investments $ 600,750 $ 0
Changes in proportionate share $ 5,934 $ 411,560
Differences between employer contributions and employer’s proportionate share of system contributions $ 23,520 $ 28,869
Total (prior to post-MD contributions) $ 1,379,355 $ 440,429
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 938,926

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 147,293</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>147,293</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>367,424</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>255,719</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,197</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 938,926</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03609785%
Employer’s proportionate share at MD 0.02948464%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,072,544
Employer’s proportionate share of system NPL/(A) at MD $ 4,426,329

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,147,046
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,152,286

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 793,141
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (97,768)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 13,711

Employer’s Total Pension Expense/(Income) $ 709,084

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 146,442 | $ 0 |
| Changes of assumptions | $ 944,030 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 874,457 | $ 0 |
| Changes in proportionate share | $ 0 | $ 406,927 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 127,286 | $ 45,483 |
| Total (prior to post-MD contributions) | $ 2,092,215 | $ 452,410 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,639,805 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 269,568</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 269,568</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 596,242</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 449,225</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 55,202</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,639,805</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Employer #4003: Troy School District 54

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00092324%

Employer’s proportionate share at MD  
0.00080764%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 53,007

Employer’s proportionate share of system NPL/(A) at MD  
$ 121,246

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 195,771

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 58,955

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 21,726

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,098
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,213

Employer’s Total Pension Expense/(Income)  
$ 25,037

Deferred Outflow/Inflow of Resources

| Differences between expected and actual experience | $ 4,011 | $ 0 |
| Changes of assumptions | $ 25,859 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 23,953 | $ 0 |
| Changes in proportionate share | $ 12,054 | $ 6,223 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,992 | $ 1,964 |
| Total (prior to post-MD contributions) | $ 70,869 | $ 8,187 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 62,682 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,997</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,997</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,194</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,920</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,573</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 62,682</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4008: Chenowith School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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)  $ 3,662

Employer’s Total Pension Expense/(Income)  $ 3,662

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 0  $ 0
Changes of assumptions  $ 0  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 0
Changes in proportionate share  $ 0  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 11,784  $ 0
Total (prior to post-MD contributions)  $ 11,784  $ 0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 11,784

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,662</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,662</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,957</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,256</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>247</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,784</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02877674%
Employer’s proportionate share at MD  0.02727375%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,652,205
Employer’s proportionate share of system NPL/(A) at MD $ 4,094,423
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,611,128
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,990,898

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 733,668
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,517)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 20,118

Employer’s Total Pension Expense/(Income) $ 732,269

Deferred Outflow of Resources $ 135,461 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience
Changes of assumptions $ 873,242 $ 0
Net difference between projected and actual earnings on investments $ 808,886 $ 0
Changes in proportionate share $ 0 $ 90,093
Differences between employer contributions and employer’s proportionate share of system contributions $ 73,762 $ 0
Total (prior to post-MD contributions) $ 1,891,351 $ 90,093
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,801,258 $ 90,093

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 325,710</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>325,710</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>621,301</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>464,816</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>63,722</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,801,258</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 49

Employer’s Total Pension Expense/(Income)  $ 49

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 165</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)  $ 165
Contributions subsequent to the MD TBD

Net Deferred Outflow/(Inflow) of Resources  $ 165

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 49</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>49</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>49</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 165</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]                      June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)                               December 31, 2014
Discount rate                                                                   7.50%
Employer’s proportionate share at prior MD                                          0.00000000%
Employer’s proportionate share at MD                                               0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD                         $ 0
Employer’s proportionate share of system NPL/(A) at MD                               $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower                              $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher                             $ 0
Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)       $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)                   $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 9
Employer’s Total Pension Expense/(Income)                                           $ 9

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 32</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 32</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 32</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 9</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
**Employer’s proportionate share of system NPL/(A) at MD** $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,388

**Employer’s Total Pension Expense/(Income)** $ 2,388

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,252 | $ 0 |
| Total (prior to post-MD contributions) | $ 9,252 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,252 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,388</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,388</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,388</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,711</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 377</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,252</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00805633%
Employer’s proportionate share at MD 0.02300985%

Employer’s proportionate share of system NPL/(A) at prior MD $ 462,551
Employer’s proportionate share of system NPL/(A) at MD $ 3,454,313
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,577,563
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,679,647

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 618,969
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 180,843
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (39,471)

Employer’s Total Pension Expense/(Income) $ 760,341

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 114,284 $ 0
Changes of assumptions $ 736,722 $ 0
Net difference between projected and actual earnings on investments $ 682,427 $ 0
Changes in proportionate share $ 805,014 $ 21,655
Differences between employer contributions and employer’s proportionate share of system contributions $ 5,036 $ 171,360
Total (prior to post-MD contributions) $ 2,343,483 $ 193,015
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,150,468

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 417,342</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>417,342</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>670,060</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>545,477</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>100,248</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,150,468</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05912612%
Employer’s proportionate share at MD 0.05775408%

Employer’s proportionate share of system NPL/(A) at prior MD $3,394,703
Employer’s proportionate share of system NPL/(A) at MD $8,670,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower $13,999,528
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,215,866

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,553,594
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(17,849)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $30,816

Employer’s Total Pension Expense/(Income) $1,566,561

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $286,849 | $0 |
| Changes of assumptions | $1,849,151 | $0 |
| Net difference between projected and actual earnings on investments | $1,712,873 | $0 |
| Changes in proportionate share | $0 | $76,149 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $121,094 | $0 |
| Total (prior to post-MD contributions) | $3,969,967 | $76,149 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,893,818 | |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$705,643</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>705,643</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,335,302</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,006,323</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>140,908</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,893,818</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014

Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00000000%
Employer’s proportionate share at MD | 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 0
Employer’s proportionate share of system NPL/(A) at MD | $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 0

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of 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) | $ 1,833

Employer’s Total Pension Expense/(Income) | $ 1,833

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,005 | $ 0 |
| Total (prior to post-MD contributions) | $ 7,005 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 7,005 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,833</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,833</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,748</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,275</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 316</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,005</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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) $ 142

Employer’s Total Pension Expense/(Income) $ 142

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 554 $ 0
Total (prior to post-MD contributions) $ 554 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 554

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 142</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>142</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>142</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>106</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 554</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)          December 31, 2014
Discount rate          7.50%
Employer’s proportionate share at prior MD          2.05491687%
Employer’s proportionate share at MD          2.24099494%

Employer’s proportionate share of system NPL/(A) at prior MD          $ 117,982,257
Employer’s proportionate share of system NPL/(A) at MD          $ 336,425,374
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower          $ 543,214,805
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher          $ 163,585,590

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)          $ 60,283,110
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)          $ (269,169)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)          $ 15,760,295

Employer’s Total Pension Expense/(Income)          $ 75,774,236

Deferred Outflow of Resources | Deferred Inflow of Resources
--------------------------------- | ---------------------------------
Differences between expected and actual experience          $ 11,130,422 | $ 0
Changes of assumptions          $ 71,751,448 | $ 0
Net difference between projected and actual earnings on investments          $ 66,463,539 | $ 0
Changes in proportionate share          $ 10,017,386 | $ 8,835,901
Differences between employer contributions and employer’s proportionate share of system contributions          $ 54,822,298 | $ 1,939,271
Total (prior to post-MD contributions)          $ 214,185,093 | $ 10,775,172
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources          $ 203,409,921

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 42,368,584</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 42,368,584</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 66,724,932</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 45,975,830</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,971,990</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 203,409,921</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 861</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 861</td>
<td></td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 861</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 254</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>254</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>254</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>99</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 861</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD 
Employer’s proportionate share at MD 
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period 
Employer’s proportionate share of collective system Pension Expense/(Income) 
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68) 
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,454</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,454</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,454</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$2,418</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$520</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$13,300</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00835925%
Employer’s proportionate share at MD 0.00828048%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 479,943
Employer’s proportionate share of system NPL/(A) at MD  $ 1,243,092

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,007,180
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 604,449

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 222,746
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (8,544)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 8,045

Employer’s Total Pension Expense/(Income)  $ 222,247

Deferred Outflow of Resources  
Differences between expected and actual experience  $ 41,127
Changes of assumptions  $ 265,122
Net difference between projected and actual earnings on investments  $ 245,583
Changes in proportionate share  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 30,304
Total (prior to post-MD contributions)  $ 582,136
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 552,199

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 98,813</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 98,813</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 188,669</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 144,773</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,130</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 552,199</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01550183%

Employer’s proportionate share at MD  
0.01402521%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 890,032

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 2,105,510

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 3,399,696
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,023,796

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 377,280
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (19,844)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 31,650

**Employer’s Total Pension Expense/(Income)**  
$ 389,086

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 69,659 | $ 0
Changes of assumptions  
$ 449,055 | $ 0
Net difference between projected and actual earnings on investments  
$ 415,960 | $ 0
Changes in proportionate share  
$ 0 | $ 84,109
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 122,877 | $ 0
Total (prior to post-MD contributions)  
$ 1,057,551 | $ 84,109
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 973,442

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 180,018</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 180,018</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 331,252</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 247,344</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 34,810</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 973,442</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $0
Employer’s proportionate share of system NPL/(A) at MD $0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $548

Employer’s Total Pension Expense/(Income) $548

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $0 | $0
Changes of assumptions | $0 | $0
Net difference between projected and actual earnings on investments | $0 | $0
Changes in proportionate share | $0 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $2,011 | $0
Total (prior to post-MD contributions) | $2,011 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $2,011

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$548</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>548</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>548</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>319</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>48</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,011</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD 
0.17424297%

Employer’s proportionate share at MD 
0.19706656%

Employer’s proportionate share of system NPL/(A) at prior MD 
$ 10,004,093

Employer’s proportionate share of system NPL/(A) at MD 
$ 29,584,266

- Sensitivity: NPL/(A) using discount rate 1.00% lower 
  $ 47,768,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher 
  $ 14,385,240

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) 
  $ 5,301,121

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) 
    $ 349,335
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 
    $ (185,701)

Employer’s Total Pension Expense/(Income) 
$ 5,464,755

Deferred Outflow of Resources 
$ 978,777

Deferred Inflow of Resources 
$ 0

Differences between expected and actual experience

Changes of assumptions 
$ 6,309,613

Net difference between projected and actual earnings on investments 
$ 5,844,610

Changes in proportionate share 
$ 1,444,910

Differences between employer contributions and employer’s proportionate share of system contributions 
$ 61,085

Total (prior to post-MD contributions) 
$ 14,638,995

Contributions subsequent to the MD 
TBD

Net Deferred Outflow/(Inflow) of Resources 
$ 13,773,830

Employer subsequent fiscal years

Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

1st Fiscal Year 
$ 2,527,159

2nd Fiscal Year 
2,527,159

3rd Fiscal Year 
4,672,607

4th Fiscal Year 
3,536,881

5th Fiscal Year 
510,023

Thereafter 
0

Total 
$ 13,773,830

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.42029608%
Employer’s proportionate share at MD 0.40701617%

Employer’s proportionate share of system NPL/(A) at prior MD $ 24,131,137
Employer’s proportionate share of system NPL/(A) at MD $ 61,102,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 98,660,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 29,710,902

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 10,948,798
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (163,977)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (32,273)

Employer’s Total Pension Expense/(Income) $ 10,752,548

Deferred Outflow of Resources $ 2,021,540 $ 0
Deferred Inflow of Resources $ 13,031,712 $ 0
Net difference between expected and actual experience $ 12,071,306 $ 0

Changes of assumptions $ 7,760 $ 714,915
Net difference between projected and actual earnings on investments $ 109,878 $ 273,476

Differences between employer contributions and employer’s proportionate share of system contributions $ 27,242,196 $ 988,391
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 26,253,805

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,685,314</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,685,314</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 9,118,972</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,838,481</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 925,723</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 26,253,805</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.08893990%
Employer’s proportionate share at MD 0.07427670%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,106,450
Employer’s proportionate share of system NPL/(A) at MD $ 11,150,657
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,004,594
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,421,966

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,998,055
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (187,600)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (16,925)

Employer’s Total Pension Expense/(Income) $ 1,793,530

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 368,912 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 2,378,167 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,202,902 | $ 0 |
| Changes in proportionate share | $ 0 | $ 803,059 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 14,033 | $ 67,352 |
| Total (prior to post-MD contributions) | $ 4,964,014 | $ 870,411 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,093,603 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 686,315</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>686,315</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,499,149</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,096,659</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>125,165</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,093,603</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00617273%
Employer’s proportionate share at MD 0.02154002%

Employer’s proportionate share of system NPL/(A) at prior MD $ 354,405
Employer’s proportionate share of system NPL/(A) at MD $ 3,233,657
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,221,278
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,572,354

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 579,430
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 191,234
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (48,495)

Employer’s Total Pension Expense/(Income) $ 722,169

Deferred Outflow of Resources $ 106,984 $ 0
Deferred Inflow of Resources $ 689,661 $ 0
Net difference between projected and actual earnings on investments $ 638,835 $ 0

Changes in proportionate share $ 827,288 $ 3,938
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 198,384
Total (prior to post-MD contributions) $ 2,262,768 $ 202,322
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,060,446

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 401,080</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>401,080</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>637,249</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>522,928</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>98,110</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,060,446</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00%

Employer’s proportionate share at MD 0.00%

Employer’s proportionate share of system NPL/(A) at prior MD $0

Employer’s proportionate share of system NPL/(A) at MD $0

- Sensitivity: NPL/(A) using discount rate 1.00% lower $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) $384

Employer’s Total Pension Expense/(Income) $384

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $0 | $0
Changes of assumptions | $0 | $0
Net difference between projected and actual earnings on investments | $0 | $0
Changes in proportionate share | $0 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $1,379 | $0
Total (prior to post-MD contributions) | $1,379 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $1,379

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$384</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>384</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>384</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>202</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,379</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68)  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$105</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$105</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$105</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$43</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$358</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%

Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0

Employer’s proportionate share of system NPL/(A) at MD $ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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) $ 146

Employer’s Total Pension Expense/(Income) $ 146

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 146</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 496</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 496</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 146</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>146</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>146</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>58</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 496</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 252

**Employer’s Total Pension Expense/(Income)**  
$ 252

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 857 | $ 0 |
| Total (prior to post-MD contributions) | $ 857 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 857 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 252</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>252</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>252</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>101</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 857</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01326839%
Employer’s proportionate share at MD 0.01194735%
Employer’s proportionate share of system NPL/(A) at prior MD $ 761,799
Employer’s proportionate share of system NPL/(A) at MD $ 1,793,575
Achieved
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,896,025
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 872,119

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 321,386
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (11,720)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,192

Employer’s Total Pension Expense/(Income) $ 312,858

Deferred Outflow of Resources $ 59,339
Deferred Inflow of Resources $ 0

Change in proportionate share $ 16,383
Changes between employer contributions and employer’s proportionate share of system contributions $ 19,834
Total (prior to post-MD contributions) $ 832,417
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 754,250

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 134,763</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 134,763</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 264,744</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 195,024</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 24,958</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 754,250</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01767453%

Employer’s proportionate share at MD  
0.01420838%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,014,776

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,133,008

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,444,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,037,167

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 382,208

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (51,454)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,947

Employer’s Total Pension Expense/(Income)  
$ 338,701

Deferred Outflow of Resources  
$ 70,569  
$ 454,919  
$ 421,393  
$ 0  
$ 44,364  
$ 991,245  
TBD  
$ 768,804

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 214,001  
$ 8,440  
$ 222,441  
N/A  
$ 768,804

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 126,902</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>126,902</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>282,151</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>208,535</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,315</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 768,804</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,098

Employer’s Total Pension Expense/(Income)  $ 2,098

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 7,814</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 7,814</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 7,814</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,098</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,098</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,098</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,293</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>227</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,814</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.10403500%

Employer’s proportionate share at MD  
0.08970043%

Employer’s proportionate share of system NPL/(A) at prior MD  
5,973,129

Employer’s proportionate share of system NPL/(A) at MD  
13,466,117

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $21,743,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $6,547,850

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,412,955
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $238,838
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $34,667

Employer’s Total Pension Expense/(Income)  
2,139,450

Deferred Outflow of Resources  
445,518

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$445,518

Changes of assumptions  
$2,871,999

Net difference between projected and actual earnings on investments  
$2,660,340

Changes in proportionate share  
$0

Differences between employer contributions and employer’s proportionate share of system contributions  
$0

Total (prior to post-MD contributions)  
5,977,857

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
4,866,159

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$802,321</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>802,321</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,783,293</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,322,427</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>155,797</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,866,159</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)                December 31, 2014

Discount rate                                                        7.50%
Employer’s proportionate share at prior MD                           0.01963666%
Employer’s proportionate share at MD                                 0.01688948%

Employer’s proportionate share of system NPL/(A) at prior MD            $ 1,127,431
Employer’s proportionate share of system NPL/(A) at MD                  $ 2,535,503
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower               $ 4,093,992
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher              $ 1,232,879

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 454,330
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (31,705)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,425

Employer’s Total Pension Expense/(Income) $ 425,050

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience                      $ 83,886  $ 0
Changes of assumptions                                                    $ 540,762 $ 0
Net difference between projected and actual earnings on investments       $ 500,909 $ 0
Changes in proportionate share                                           $ 9,140  $ 147,892
Differences between employer contributions and employer’s proportionate share of system contributions $ 20,851  $ 14,006
Total (prior to post-MD contributions)                                    $ 1,155,548 $ 161,898
Contributions subsequent to the MD                                       TBD  N/A
Net Deferred Outflow/(Inflow) of Resources                                $ 993,650

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 173,285</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 173,285</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 356,250</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 259,713</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 31,117</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 993,650</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
Employer’s proportionate share of system NPL/(A) at MD  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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)  $ 771

Employer’s Total Pension Expense/(Income)  $ 771

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,915</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,915</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources  $ 2,915

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 771</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>771</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>771</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>502</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>100</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,915</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01408358%
Employer’s proportionate share at MD  0.01266604%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 808,603
Employer’s proportionate share of system NPL/(A) at MD  $ 1,901,467
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 3,070,235
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 924,581

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 340,718
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (17,797)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,498)

Employer’s Total Pension Expense/(Income)  $ 321,423

Deferred Outflow
Differences between expected and actual experience  $ 62,909
Changes of assumptions  $ 405,537
Net difference between projected and actual earnings on investments  $ 375,650
Changes in proportionate share  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 2,334
Total (prior to post-MD contributions)  $ 846,430
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 762,975

Deferred Inflow

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 132,616</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>132,616</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>271,684</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>201,045</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25,015</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 762,975</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.00000000%

Employer’s proportionate share at MD: 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD: $0

Employer’s proportionate share of system NPL/(A) at MD: $0

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $0

Employer Pension Expense for Measurement Period:

- Employer’s proportionate share of 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): $938

Employer’s Total Pension Expense/(Income): $938

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $3,400 | $0 |
| Total (prior to post-MD contributions) | $3,400 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,400 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$938</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$938</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$937</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$516</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$71</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,400</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of 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) $ 340

Employer’s Total Pension Expense/(Income) $ 340

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,334 $ 0
Total (prior to post-MD contributions) $ 1,334 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,334

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 340</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>340</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>340</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>255</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>59</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,334</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.08470879%

Employer’s proportionate share at MD  
0.07255952%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,863,522

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,892,869

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 17,588,351
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,296,617

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,951,862

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (219,324)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 17,736

Employer’s Total Pension Expense/(Income)  
$ 1,750,274

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 360,384  
$ 0
Changes of assumptions  
$ 2,323,187  
$ 0
Net difference between projected and actual earnings on investments  
$ 2,151,974  
$ 0
Changes in proportionate share  
$ 0  
$ 882,598
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 164,489  
$ 58,689
Total (prior to post-MD contributions)  
$ 5,000,034  
$ 941,287
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 4,058,747

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
</table>
| 1st Fiscal Year  
| 2nd Fiscal Year  
| 3rd Fiscal Year  
| 4th Fiscal Year  
| 5th Fiscal Year  
| Thereafter  
| Total | $ 668,657  
| 668,657  
| 1,467,603  
| 1,112,869  
| 140,960  
| 0  
| $ 4,058,747 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.13063936%
Employer’s proportionate share at MD 0.12406504%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,500,608
Employer’s proportionate share of system NPL/(A) at MD $ 18,625,043

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 30,073,235
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 9,056,358

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,337,369
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (99,978)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (37,357)

Employer’s Total Pension Expense/(Income) $ 3,200,034

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 616,198 | $ 0
Changes of assumptions $ 3,972,274 | $ 0
Net difference between projected and actual earnings on investments $ 3,679,527 | $ 0
Changes in proportionate share $ 0 | $ 414,000
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,142 | $ 124,814
Total (prior to post-MD contributions) $ 8,270,141 | $ 538,814
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 7,731,327

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,350,644</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,350,644</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,709,192</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,045,972</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 274,876</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,731,327</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.13043388%

Employer’s proportionate share at MD  
0.13028804%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,488,811

Employer’s proportionate share of system NPL/(A) at MD  
$ 19,559,260

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 31,581,683

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 9,510,618

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,504,768

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (772,029)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (89,068)

Employer’s Total Pension Expense/(Income)  
$ 2,643,671

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 647,106  |  $ 0
Changes of assumptions  
$ 4,171,520  |  $ 0
Net difference between projected and actual earnings on investments  
$ 3,864,089  |  $ 0
Changes in proportionate share  
$ 0  |  $ 2,626,541
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 471,853  |  $ 740,176
Total (prior to post-MD contributions)  
$ 9,154,568  |  $ 3,366,717
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 5,787,851

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 st Fiscal Year</td>
<td>$ 701,518</td>
</tr>
<tr>
<td>2 nd Fiscal Year</td>
<td>701,518</td>
</tr>
<tr>
<td>3 rd Fiscal Year</td>
<td>2,182,535</td>
</tr>
<tr>
<td>4 th Fiscal Year</td>
<td>1,914,469</td>
</tr>
<tr>
<td>5 th Fiscal Year</td>
<td>287,812</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,787,851</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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) $ 610

Employer’s Total Pension Expense/(Income) $ 610

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,465 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,465 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,465 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 610</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>610</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>610</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>503</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>132</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,465</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.12251037%
Employer’s proportionate share at MD 0.12022239%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,033,886
Employer’s proportionate share of system NPL/(A) at MD $ 18,048,172

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 29,141,780
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 8,775,857

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,234,001
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (77,790)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (9,466)

Employer’s Total Pension Expense/(Income) $ 3,146,745

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 597,112 $ 0
Changes of assumptions $ 3,849,241 $ 0
Net difference between projected and actual earnings on investments $ 3,565,562 $ 0
Changes in proportionate share $ 0 $ 290,266
Differences between employer contributions and employer’s proportionate share of system contributions $ 56,916 $ 121,825
Total (prior to post-MD contributions) $ 8,068,831 $ 412,091
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 7,656,740

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,354,636</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,354,636</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,665,606</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,008,807</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 273,056</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,656,740</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.07973247%

Employer’s proportionate share at MD
0.09412228%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 4,577,809

Employer’s proportionate share of system NPL/(A) at MD
$ 14,129,940

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 22,815,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 6,870,631

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 2,531,904

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 45,096
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 35,046

Employer’s Total Pension Expense/(Income)
$ 2,612,046

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 467,480 |
| Changes of assumptions | $ 3,013,577 |
| Net difference between projected and actual earnings on investments | $ 2,791,483 |
| Changes in proportionate share | $ 774,665 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 437,897 |
| Total (prior to post-MD contributions) | $ 7,485,102 |

Deferred Inflow of Resources

| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 6,567,299 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,209,001</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,209,001</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,216,251</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,683,840</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>249,206</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,567,299</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.25798200%
Employer’s proportionate share at MD  0.23325901%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 14,811,937
Employer’s proportionate share of system NPL/(A) at MD  $ 35,017,593
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 56,541,738
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 17,027,175

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 6,274,703
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (253,986)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (75,668)

Employer’s Total Pension Expense/(Income)  $ 5,945,049

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 1,158,535 | $ 0
Changes of assumptions  $ 7,468,411 | $ 0
Net difference between projected and actual earnings on investments  $ 6,918,007 | $ 0
Changes in proportionate share  $ 188,820 | $ 1,330,945
Differences between employer contributions and employer’s proportionate share of system contributions  $ 50,688 | $ 340,514
Total (prior to post-MD contributions)  $ 15,784,461 | $ 1,671,459
Contributions subsequent to the MD  TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  $ 14,113,002

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,467,947</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,467,947</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,010,741</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,701,931</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 464,437</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,113,002</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.17626956%
Employer’s proportionate share at MD 0.14864769%
Employer’s proportionate share of system NPL/(A) at prior MD $ 10,120,449
Employer’s proportionate share of system NPL/(A) at MD $ 22,315,470
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 36,032,043
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 10,850,814

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,998,646
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (301,507)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (154,590)
Employer’s Total Pension Expense/(Income) $ 3,542,549

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 738,293 $ 0
Changes of assumptions $ 4,759,353 $ 0
Net difference between projected and actual earnings on investments $ 4,408,601 $ 0
Changes in proportionate share $ 150,649 $ 1,487,004
Differences between employer contributions and employer’s proportionate share of system contributions $ 104,544 $ 735,518
Total (prior to post-MD contributions) $ 10,161,440 $ 2,222,522
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 7,938,918

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,326,715</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,326,715</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,936,035</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,118,851</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 230,602</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,938,918</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.51314371%
Employer’s proportionate share at MD 0.51654612%

Employer’s proportionate share of system NPL/(A) at prior MD $29,461,948
Employer’s proportionate share of system NPL/(A) at MD $77,545,566

- Sensitivity: NPL/(A) using discount rate 1.00% lower $125,210,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher $37,706,244

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $13,895,170
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $8,524
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(38,824)

Employer’s Total Pension Expense/(Income) $13,864,870

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $2,565,546 | $0
Changes of assumptions $16,538,606 | $0
Net difference between projected and actual earnings on investments $15,319,750 | $0
Changes in proportionate share $183,166 | $115,850
Differences between employer contributions and employer’s proportionate share of system contributions $155,057 | $402,478
Total (prior to post-MD contributions) $34,762,125 | $518,328
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $34,243,797

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,164,916</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,164,916</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$11,789,288</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$8,887,841</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,236,837</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$34,243,797</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.29125648%
Employer’s proportionate share at MD 0.30770937%

Employer’s proportionate share of system NPL/(A) at prior MD $16,722,378
Employer’s proportionate share of system NPL/(A) at MD $46,194,321
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $74,588,426
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $22,461,817

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $8,277,430
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $183,884
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(215,456)

Employer’s Total Pension Expense/(Income) $8,245,858

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $1,528,310 $0
Changes of assumptions $9,852,139 $0
Net difference between projected and actual earnings on investments $9,126,060 $0
Changes in proportionate share $885,729 $75,142
Differences between employer contributions and employer’s proportionate share of system contributions $40,955 $958,382
Total (prior to post-MD contributions) $21,433,193 $1,033,524
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $20,399,669

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,658,952</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,658,952</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,017,334</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,317,439</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>746,992</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$20,399,669</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.19373766%
Employer’s proportionate share at MD 0.19341615%

Employer’s proportionate share of system NPL/(A) at prior MD $11,123,373
Employer’s proportionate share of system NPL/(A) at MD $29,036,255

- Sensitivity: NPL/(A) using discount rate 1.00% lower $46,883,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher $14,118,771

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $5,202,924
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $19,720
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(27,512)

Employer’s Total Pension Expense/(Income) $5,195,132

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $960,646 $0
Changes of assumptions $6,192,735 $0
Net difference between projected and actual earnings on investments $5,736,346 $0
Changes in proportionate share $80,734 $17,309
Differences between employer contributions and employer’s proportionate share of system contributions $60,340 $197,253
Total (prior to post-MD contributions) $13,030,801 $214,562
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $12,816,239

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,311,952</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,311,952</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$4,417,597</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$3,317,428</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$457,310</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$12,816,239</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03393873%
Employer’s proportionate share at MD 0.02802407%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,948,579

**Employer’s proportionate share of system NPL/(A) at MD** $ 4,207,064
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,793,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,045,669

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 753,852
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (76,328)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 27,885

**Employer’s Total Pension Expense/(Income)** $ 705,409

| Differences between expected and actual experience | $ 139,188 | $ 0 |
| Changes of assumptions | $ 897,266 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 831,139 | $ 0 |
| Changes in proportionate share | $ 0 | $ 326,161 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 114,826 | $ 16,192 |
| Total (prior to post-MD contributions) | $ 1,982,419 | $ 342,353 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources** $ 1,640,066

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 287,665</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>287,665</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>588,085</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>425,949</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>50,702</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,640,066</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Employer #4272: Linn-Benton-Lincoln Education Service District

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.20087861%
Employer’s proportionate share at MD 0.18179495%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,533,368

Employer’s proportionate share of system NPL/(A) at MD $ 27,291,643

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 44,066,904
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 13,270,460

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,890,312
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (275,596)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 93,756

Employer’s Total Pension Expense/(Income) $ 4,708,472

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 902,927 |
| Changes of assumptions | $ 5,820,652 |
| Net difference between projected and actual earnings on investments | $ 5,391,684 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 410,964 |

Deferred Inflow of Resources

| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 1,152,057 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 26,545 |
| Total (prior to post-MD contributions) | $ 12,526,227 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 11,347,625 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,998,525</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,998,525</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,980,318</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,977,266</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 392,991</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,347,625</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00067573%

Employer’s proportionate share at MD
0.00060679%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 38,797

Employer’s proportionate share of system NPL/(A) at MD
$ 91,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 147,085

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 44,294

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 16,323

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (966)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 484

Employer’s Total Pension Expense/(Income)
$ 15,841

Deferred Outflow of Resources

Deferred Inflow of Resources

| Differences between expected and actual experience | $ 3,014 | $ 0 |
| Changes of assumptions | $ 19,428 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 17,996 | $ 0 |
| Changes in proportionate share | $ 0 | $ 4,062 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,920 | $ 634 |
| Total (prior to post-MD contributions) | $ 43,358 | $ 4,696 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 38,662 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,796</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,796</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 13,529</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 10,190</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,352</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 38,662</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
$ 716

Employer’s Total Pension Expense/(Income)  
$ 716

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,597</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,597</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,597</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 716</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 716</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 716</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 395</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 54</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,597</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.09110329%
Employer’s proportionate share at MD  0.08519485%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 5,230,660
Employer’s proportionate share of system NPL/(A) at MD  $ 12,789,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 20,651,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 6,218,956

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,291,755
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (330,262)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (19,014)

Employer’s Total Pension Expense/(Income)  $ 1,942,479

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 423,140  $ 0
Changes of assumptions  $ 2,727,741  $ 0
Net difference between projected and actual earnings on investments  $ 2,526,713  $ 0
Changes in proportionate share  $ 0  $ 1,189,466
Differences between employer contributions and employer’s proportionate share of system contributions  $ 141,155  $ 148,590
Total (prior to post-MD contributions)  $ 5,818,749  $ 1,338,056
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 4,480,693

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 672,512</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 672,512</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,626,944</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,321,479</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 187,248</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,480,693</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01094560%
Employer’s proportionate share at MD  0.00951441%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 628,437
Employer’s proportionate share of system NPL/(A) at MD  $ 1,428,334
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,306,283
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 694,522

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 255,939
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (21,371)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 4,713

Employer’s Total Pension Expense/(Income)  $ 239,281

Deferred Outflow of Resources  $ 47,256  $ 0
Deferred Inflow of Resources

Differences between expected and actual experience
Changes of assumptions  $ 304,629  $ 0
Net difference between projected and actual earnings on investments  $ 282,179  $ 0
Changes in proportionate share  $ 0  $ 88,785
Differences between employer contributions and employer’s proportionate share of system contributions  $ 25,268  $ 5,349
Total (prior to post-MD contributions)  $ 659,332  $ 94,134
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 565,198

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 97,453</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 97,453</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 202,315</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 149,639</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18,337</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 565,198</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.04391524%  
Employer’s proportionate share at MD 0.07688166%

Employer’s proportionate share of system NPL/(A) at prior MD $2,521,377  
Employer’s proportionate share of system NPL/(A) at MD $11,541,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower $18,636,033  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $5,612,120

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $2,068,129  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $435,344  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(34,442)

Employer's Total Pension Expense/(Income) $2,469,031

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $381,851 | $0
Changes of assumptions | $2,461,572 | $0
Net difference between projected and actual earnings on investments | $2,280,160 | $0
Changes in proportionate share | $1,851,623 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $263,095 | $522,841
Total (prior to post-MD contributions) | $7,238,301 | $522,841
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $6,715,460

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,322,985</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,322,985</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,147,052</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,649,553</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$272,885</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,715,460</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.50313677%
Employer’s proportionate share at MD 0.40881723%

Employer’s proportionate share of system NPL/(A) at prior MD $28,887,403
Employer’s proportionate share of system NPL/(A) at MD $61,372,959

- Sensitivity: NPL/(A) using discount rate 1.00% lower $99,096,865
- Sensitivity: NPL/(A) using discount rate 1.00% higher $29,842,373

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $10,997,247
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,278,689)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $81,646

Employer’s Total Pension Expense/(Income) $9,800,204

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $2,030,486 | $0
Changes of assumptions $13,089,377 | $0
Net difference between projected and actual earnings on investments $12,124,722 | $0
Changes in proportionate share $0 | $5,410,300
Differences between employer contributions and employer’s proportionate share of system contributions $627,063 | $224,379
Total (prior to post-MD contributions) $27,871,648 | $5,634,679
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $22,236,969

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,706,122</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,706,122</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,174,543</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,974,881</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>675,301</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$22,236,969</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.22853670%

Employer's proportionate share at MD  
0.18029237%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 13,121,346

Employer’s proportionate share of system NPL/(A) at MD  
$ 27,066,071

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 43,702,680

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 13,160,777

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 4,849,893

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (671,016)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 15,415

Employer’s Total Pension Expense/(Income)  
$ 4,194,292

Deferred Outflow
of Resources

| Differences between expected and actual experience | $ 895,464 |
| Changes of assumptions | $ 5,772,543 |
| Net difference between projected and actual earnings on investments | $ 5,347,120 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 601,052 |
| Total (prior to post-MD contributions) | $ 12,616,179 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,337,265 |

Deferred Inflow
of Resources

| Differences between expected and actual experience | $ 0 |
| Changes of assumptions | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 2,825,053 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 453,861 |
| Total (prior to post-MD contributions) | $ 3,278,914 |
| Contributions subsequent to the MD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,337,265 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,506,742</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,506,742</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,468,934</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,563,181</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>291,664</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,337,265</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.83124474%

Employer’s proportionate share at MD  

0.77142527%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 47,725,595

Employer’s proportionate share of system NPL/(A) at MD  

$ 115,808,845

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 186,992,670

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 56,311,621

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 20,751,459

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (571,894)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 248,073

Employer’s Total Pension Expense/(Income)  

$ 20,427,638

Deferred Outflow of Resources  

$ 3,831,463  

Deferred Inflow of Resources  

$ 0

- Differences between expected and actual experience
- Changes of assumptions
- Net difference between projected and actual earnings on investments
- Changes in proportionate share
- Differences between employer contributions and employer’s proportionate share of system contributions
- Total (prior to post-MD contributions)
- Contributions subsequent to the MD
- Net Deferred Outflow/(Inflow) of Resources  
  N/A
  TBD
  $ 49,674,415

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,928,297</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,928,297</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17,298,155</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12,825,751</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,693,913</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 49,674,415</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03061293%
Employer's proportionate share at MD 0.03427705%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,757,630
Employer’s proportionate share of system NPL/(A) at MD $ 5,145,781
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,308,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,502,117

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 922,058
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,857
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (39,584)

Employer’s Total Pension Expense/(Income) $ 886,331

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 170,245 $ 0
Changes of assumptions $ 1,097,471 $ 0
Net difference between projected and actual earnings on investments $ 1,016,590 $ 0
Changes in proportionate share $ 197,256 $ 142,854
Differences between employer contributions and employer’s proportionate share of system contributions $ 3,484 $ 159,136
Total (prior to post-MD contributions) $ 2,485,046 $ 301,990
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,183,056

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 375,376</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>375,376</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>753,826</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>591,440</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>87,039</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,183,056</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00885203%

Employer’s proportionate share at MD  
0.00904373%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 508,236

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,357,674

-  Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,192,191
-  Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 660,164

Employer Pension Expense for Measurement Period

-  Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 243,278

-  Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 7,194
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,875

Employer’s Total Pension Expense/(Income)  
$ 257,347

Deferred Outflow of Resources  
44,918

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$ 44,918  
$ 0

Changes of assumptions  
$ 289,559  
$ 0

Net difference between projected and actual earnings on investments  
$ 268,219  
$ 0

Changes in proportionate share  
$ 26,621  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 20,604  
$ 0

Total (prior to post-MD contributions)  
$ 649,921  
$ 0

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 649,921

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 122,535</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>122,535</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>219,378</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>162,487</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,986</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 649,921</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.01956778%  
Employer’s proportionate share at MD 0.01891474%  
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,123,477  
Employer’s proportionate share of system NPL/(A) at MD $ 2,839,542  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,584,913  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,380,717  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 508,809  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,888)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,923)  

Employer’s Total Pension Expense/(Income) $ 482,998

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 93,944 | $ 0
Changes of assumptions | $ 605,606 | $ 0
Net difference between projected and actual earnings on investments | $ 560,974 | $ 0
Changes in proportionate share | $ 0 | $ 81,779
Differences between employer contributions and employer’s proportionate share of system contributions | $ 16,813 | $ 24,655
Total (prior to post-MD contributions) | $ 1,277,337 | $ 106,434
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,170,903 |  

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 201,044</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 201,044</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 408,857</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 315,590</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 44,370</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,170,903</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02056990%
Employer’s proportionate share at MD  0.01960472%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,181,013
Employer’s proportionate share of system NPL/(A) at MD  $ 2,943,124
• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,752,163
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,431,083

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 527,370
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (8,888)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 27,918

Employer’s Total Pension Expense/(Income)  $ 546,400

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 97,371  $ 0
Changes of assumptions  $ 627,698  $ 0
Net difference between projected and actual earnings on investments  $ 581,438  $ 0
Changes in proportionate share  $ 10,867  $ 51,959
Differences between employer contributions and employer’s proportionate share of system contributions  $ 104,132  $ 0
Total (prior to post-MD contributions)  $ 1,421,506  $ 51,959
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,369,547

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 254,160</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 254,160</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 465,785</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 346,852</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 48,590</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,369,547</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of 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)  
    $ 637

**Employer’s Total Pension Expense/(Income)**  
$ 637

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,556</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,556</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,556</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 637</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>637</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>637</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>514</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>131</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,556</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00912225%

Employer’s proportionate share at MD  
0.02043542%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 523,750

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,067,831

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,953,524

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,491,721

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 549,716

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 142,886
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (45,088)

Employer’s Total Pension Expense/(Income)  
$ 647,514

Deferred Outflow of Resources  
$ 101,497

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 101,497

Changes of assumptions  
$ 654,295

Net difference between projected and actual earnings on investments  
$ 606,075

Changes in proportionate share  
$ 613,289

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 1,975,156

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,791,934

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 342,891</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>342,891</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>566,655</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>457,865</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>81,632</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,791,934</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]
Actuarial Valuation Date (liability rolled forward to MD)

Discount rate
Employer’s proportionate share at prior MD
Employer’s proportionate share at MD

Employer’s proportionate share of system NPL/(A) at prior MD

Employer’s proportionate share of system NPL/(A) at MD

Sensitivity: NPL/(A) using discount rate 1.00% lower
Sensitivity: NPL/(A) using discount rate 1.00% higher

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)
Net amortization of employer-specific deferred amounts from:
  Changes in proportionate share (per paragraph 54 of GASB 68)
  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,686 | $ 0
Total (prior to post-MD contributions) | $ 3,686 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 3,686 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 960</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>960</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>960</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>665</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>141</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,686</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.18035501%
Employer’s proportionate share at MD 0.15427429%

Employer’s proportionate share of system NPL/(A) at prior MD $ 10,355,013
Employer’s proportionate share of system NPL/(A) at MD $ 23,160,153
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 37,395,925
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 11,261,538

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,150,002
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (328,164)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 148,829

Employer’s Total Pension Expense/(Income) $ 3,970,667

| Differences between expected and actual experience | $ 766,239 | $ 0 |
| Changes of assumptions | $ 4,939,504 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 4,575,475 | $ 0 |
| Changes in proportionate share | $ 0 | $ 1,409,630 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 630,481 | $ 35,924 |
| Total (prior to post-MD contributions) | $ 10,911,699 | $ 1,445,554 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,466,145 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,670,960</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,670,960</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,344,965</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,466,767</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 312,494</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,466,145</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.37160834%
Employer’s proportionate share at MD 0.37804563%

Employer’s proportionate share of system NPL/(A) at prior MD $ 21,335,749
Employer’s proportionate share of system NPL/(A) at MD $ 56,753,427

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 91,637,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 27,596,143

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 10,169,486
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 138,491
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 58,429

Employer’s Total Pension Expense/(Income) $ 10,366,406

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 1,877,651 $ 0
Changes of assumptions $ 12,104,142 $ 0
Net difference between projected and actual earnings on investments $ 11,212,096 $ 0
Changes in proportionate share $ 543,406 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 216,210 $ 105,568
Total (prior to post-MD contributions) $ 25,953,505 $ 105,568
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 25,847,937

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,731,025</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,731,025</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,831,842</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,624,857</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 929,189</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 25,847,937</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01734272%
Employer’s proportionate share at MD 0.02403158%

Employer’s proportionate share of system NPL/(A) at prior MD $ 995,726
Employer’s proportionate share of system NPL/(A) at MD $ 3,607,698
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,825,230
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,754,230

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 646,453
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 41,114
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (22,971)

Employer’s Total Pension Expense/(Income) $ 664,596

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 119,358 | $ 0 |
| Changes of assumptions | $ 769,435 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 712,730 | $ 0 |
| Changes in proportionate share | $ 360,090 | $ 144,933 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 38,463 | $ 137,589 |
| Total (prior to post-MD contributions) | $ 2,000,076 | $ 282,522 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,717,554 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 306,367</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>306,367</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>571,454</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>458,798</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>74,569</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,717,554</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.34487524%
Employer’s proportionate share at MD 0.36115006%

Employer’s proportionate share of system NPL/(A) at prior MD $ 19,800,879
Employer’s proportionate share of system NPL/(A) at MD $ 54,217,010
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 87,542,393
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 26,362,820

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,714,992
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 137,332
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 48,508

Employer’s Total Pension Expense/(Income) $ 9,900,832

Deferred Outflow of Resources 1,793,736
Deferred Inflow of Resources 0

Differences between expected and actual experience $ 1,793,736
Changes of assumptions $ 11,563,185
Net difference between projected and actual earnings on investments $ 10,711,006
Changes in proportionate share $ 876,144
Differences between employer contributions and employer’s proportionate share of system contributions $ 223,022
Total (prior to post-MD contributions) $ 25,167,093
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 24,796,568

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,517,307</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,517,307</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,432,027</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,403,195</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 926,732</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 24,796,568</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05823345%

Employer’s proportionate share at MD  
0.05314398%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,343,451

Employer’s proportionate share of system NPL/(A) at MD  
$7,978,145

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $12,882,045

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $3,879,344

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,429,581

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (63,929)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $7,103

Employer’s Total Pension Expense/(Income)  
$1,372,755

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$263,952 | $0
Changes of assumptions  
$1,701,547 | $0
Net difference between projected and actual earnings on investments  
$1,576,147 | $0
Changes in proportionate share  
$0 | $274,706
Differences between employer contributions and employer’s proportionate share of system contributions  
$37,888 | $31,386
Total (prior to post-MD contributions)  
$3,579,534 | $306,092
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$3,273,442

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$580,558</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$580,558</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,156,129</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$849,246</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$106,950</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,273,442</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014  
Discount rate  7.50%  
Employer’s proportionate share at prior MD  0.03243714%  
Employer’s proportionate share at MD  0.03201385%  
Employer’s proportionate share of system NPL/(A) at prior MD  $1,862,366  
Employer’s proportionate share of system NPL/(A) at MD  $4,806,022  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $7,760,123  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $2,336,910  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  $861,178  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $(26,646)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $8,551  
Employer’s Total Pension Expense/(Income)  $843,083  

| Differences between expected and actual experience | $159,004 | $0  
| Changes of assumptions | $1,025,009 | $0  
| Net difference between projected and actual earnings on investments | $949,468 | $0  
| Changes in proportionate share | $0 | $95,368  
| Differences between employer contributions and employer’s proportionate share of system contributions | $52,048 | $24,223  
| Total (prior to post-MD contributions) | $2,185,529 | $119,591  
| Contributions subsequent to the MD | TBD | N/A  
| Net Deferred Outflow/(Inflow) of Resources | $2,065,938 |  

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$365,864</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>365,864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>712,310</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>544,235</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>77,665</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,065,938</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2014
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.93281867%
Employer’s proportionate share at MD | 0.84314819%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 53,557,423
Employer’s proportionate share of system NPL/(A) at MD | $ 126,576,120
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 204,378,230
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 61,547,169
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 22,680,817
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (1,364,475)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (100,316)
Employer’s Total Pension Expense/(Income) | $ 21,216,026

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 4,187,691 | $ 0
Changes of assumptions | $ 26,995,645 | $ 0
Net difference between projected and actual earnings on investments | $ 25,006,131 | $ 0
Changes in proportionate share | $ 0 | $ 5,649,594
Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,189,328 | $ 1,041,903
Total (prior to post-MD contributions) | $ 57,378,795 | $ 6,691,497
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 50,687,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.35258800%
Employer’s proportionate share at MD: 0.32512171%

Employer’s proportionate share of system NPL/(A) at prior MD: $20,243,704
Employer’s proportionate share of system NPL/(A) at MD: $48,808,318

Sensitivity: NPL/(A) using discount rate 1.00% lower: $78,809,159
Sensitivity: NPL/(A) using discount rate 1.00% higher: $23,732,863

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income): $8,745,824
Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68): $(445,929)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $186,119

Employer’s Total Pension Expense/(Income): $8,486,014

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $1,614,792 | $0
Changes of assumptions | $10,409,641 | $0
Net difference between projected and actual earnings on investments | $9,642,476 | $0
Changes in proportionate share | $0 | $1,825,641
Differences between employer contributions and employer’s proportionate share of system contributions | $1,130,126 | $321,006
Total (prior to post-MD contributions) | $22,797,035 | $2,146,647
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $20,650,388

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,639,550</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,639,550</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$7,244,009</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$5,419,944</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$707,336</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$20,650,388</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03777475%

Employer’s proportionate share at MD  
0.04290273%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,168,823

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,440,696

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 10,399,576

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 3,131,765

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,154,090

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 39,809
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (24,176)

Employer’s Total Pension Expense/(Income)  
$ 1,169,723

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 213,086

Changes of assumptions  
$ 1,373,646

Net difference between projected and actual earnings on investments  
$ 1,272,411

Changes in proportionate share  
$ 276,061

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 17,417

Total (prior to post-MD contributions)  
$ 3,152,621

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 2,941,647

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 530,189</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>530,189</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>998,500</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>768,903</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>113,867</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,941,647</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.54087607%
Employer’s proportionate share at MD 0.63269493%
Employer’s proportionate share of system NPL/(A) at prior MD $31,054,190
**Employer’s proportionate share of system NPL/(A) at MD** $94,982,200
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $153,364,582
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $46,184,742

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $17,019,591
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $1,116,869
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(484,515)

**Employer’s Total Pension Expense/(Income)** $17,651,945

| Differences between expected and actual experience | $3,142,426 | $0 |
| Changes of assumptions | $20,257,421 | $0 |
| Net difference between projected and actual earnings on investments | $18,764,497 | $0 |
| Changes in proportionate share | $4,943,006 | $111,067 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $309,658 | $2,554,193 |
| Total (prior to post-MD contributions) | $47,417,008 | $2,665,260 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $44,751,748 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$8,220,605</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,220,605</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$15,091,230</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$11,514,805</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,704,504</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$44,751,748</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)      December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.09154487%
Employer’s proportionate share at MD  0.08636201%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 5,256,013
Employer’s proportionate share of system NPL/(A) at MD  $ 12,964,943

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 20,934,060
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 6,304,155

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,323,151
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (194,123)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (28,129)

Employer’s Total Pension Expense/(Income)  $ 2,100,899

| Differences between expected and actual experience | $ 428,937 | $ 0 |
| Changes of assumptions | $ 2,765,111 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,561,329 | $ 0 |
| Changes in proportionate share | $ 0 | $ 718,418 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 44,777 | $ 150,228 |
| Total (prior to post-MD contributions) | $ 5,800,154 | $ 868,646 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,931,508 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 813,534</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>813,534</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>1,764,304</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>1,358,740</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>181,396</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,931,508</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.66755970%
Employer’s proportionate share at MD 0.58697455%
Employer’s proportionate share of system NPL/(A) at prior MD $ 38,327,682
Employer’s proportionate share of system NPL/(A) at MD $ 88,118,509
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 142,282,011
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 42,847,298

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 15,789,706
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (986,640)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 563,970

Employer’s Total Pension Expense/(Income) $ 15,367,036

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,915,345 $ 0
Changes of assumptions $ 18,793,560 $ 0
Net difference between projected and actual earnings on investments $ 17,408,520 $ 0
Changes in proportionate share $ 75,667 $ 4,338,246
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,027,819 $ 183,659
Total (prior to post-MD contributions) $ 41,220,911 $ 4,521,905
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 36,699,006

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,617,232</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,617,232</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 12,887,439</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 9,388,868</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,188,237</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 36,699,006</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0

Employer’s proportionate share of system NPL/(A) at MD $ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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 $ 0
Deferred Inflow of Resources $ 0

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 0 |
| Total (prior to post-MD contributions) | $ 0 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 0 | $ 0 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 0</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.01048980%

Employer’s proportionate share at MD  

0.00746508%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 602,268

Employer’s proportionate share of system NPL/(A) at MD  

$ 1,120,682

- Sensitivity: NPL/(A) using discount rate 1.00% lower  

$ 1,809,528

- Sensitivity: NPL/(A) using discount rate 1.00% higher  

$ 544,927

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  

$ 200,812

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  

$ (50,800)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

$ (5,403)

Employer’s Total Pension Expense/(Income)  

$ 144,609

Deferred Outflow of Resources | Deferred Inflow of Resources  

Differences between expected and actual experience  

$ 37,077 | $ 0

Changes of assumptions  

$ 239,015 | $ 0

Net difference between projected and actual earnings on investments  

$ 221,400 | $ 0

Changes in proportionate share  

$ 0 | $ 206,804

Differences between employer contributions and employer’s proportionate share of system contributions  

$ 0 | $ 18,731

Total (prior to post-MD contributions)  

$ 497,492 | $ 225,535

Contributions subsequent to the MD  

TBD | N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 271,957

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 33,330</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 33,330</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 115,424</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 83,650</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,222</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 271,957</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02891135%
Employer’s proportionate share at MD 0.03470273%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,659,934
Employer’s proportionate share of system NPL/(A) at MD $ 5,209,686
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,411,905
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,533,190

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 933,509
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 68,451
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(55,689)

Employer’s Total Pension Expense/(Income) $ 946,271

| Differences between expected and actual experience | $ 172,359 | $ 0 |
| Changes of assumptions | $ 1,111,101 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,029,215 | $ 0 |
| Changes in proportionate share | $ 311,775 | $ 13,787 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 228,918 |
| Total (prior to post-MD contributions) | $ 2,624,450 | $ 242,705 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | $ 2,381,745 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 428,971</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 428,971</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 810,505</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 622,369</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 90,930</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,381,745</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09298884%
Employer’s proportionate share at MD 0.08482684%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,338,918
Employer’s proportionate share of system NPL/(A) at MD $ 12,734,478
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 20,561,936
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,192,093

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,281,855
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (110,643)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 61,023

Employer’s Total Pension Expense/(Income) $ 2,232,235

Deferred Outflow of Resources
Differences between expected and actual experience $ 421,312
Changes of assumptions $ 2,715,958
Net difference between projected and actual earnings on investments $ 2,515,799
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 223,033
Total (prior to post-MD contributions) $ 5,876,102
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 5,407,948

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 967,754</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>967,754</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,886,785</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,400,730</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>184,926</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,407,948</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.02899653%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,353,052

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,028,728

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,116,656

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 780,011

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 363,025
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (53,470)

Employer’s Total Pension Expense/(Income)  
$ 1,089,566

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 144,018 | $ 0 |
| Changes of assumptions | $ 928,401 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 859,981 | $ 0 |
| Changes in proportionate share | $ 1,561,009 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 229,922 |
| Total (prior to post-MD contributions) | $ 3,493,409 | $ 229,922 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,263,487 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 657,326</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>657,326</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>974,392</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>811,596</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>162,847</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,263,487</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014

Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.53195796%
Employer’s proportionate share at MD: 0.53565279%

Employer’s proportionate share of system NPL/(A) at prior MD: $30,542,161
Employer’s proportionate share of system NPL/(A) at MD: $80,413,921

Sensitivity: NPL/(A) using discount rate 1.00% lower: $129,841,670
Sensitivity: NPL/(A) using discount rate 1.00% higher: $39,100,971

Employer Pension Expense for Measurement Period:

Employer’s proportionate share of collective system Pension Expense/(Income): $14,409,143

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68): $(23,456)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(431,072)

Employer’s Total Pension Expense/(Income): $13,954,615

Deferred Outflow of Resources

| Differences between expected and actual experience | $2,660,444 | $0 |
| Changes of assumptions | $17,150,357 | $0 |
| Net difference between projected and actual earnings on investments | $15,886,417 | $0 |
| Changes in proportionate share | $198,908 | $237,029 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $1,503,564 |

Total (prior to post-MD contributions): $35,896,126
Contributions subsequent to the MD: TBD
Net Deferred Outflow/(Inflow) of Resources: $34,155,533

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,969,844</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$5,969,844</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$11,893,416</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$9,072,734</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,249,695</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$34,155,533</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10897388%
Employer’s proportionate share at MD 0.12330547%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,256,693
Employer’s proportionate share of system NPL/(A) at MD $ 18,511,014

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 29,889,116
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 9,000,912

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,316,936
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (68,347)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (45,885)

Employer’s Total Pension Expense/(Income) $ 3,202,704

Deferred Outflow of Resources $ 612,425
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 612,425
Changes of assumptions $ 3,947,954
Net difference between projected and actual earnings on investments $ 3,657,000
Changes in proportionate share $ 771,531
Differences between employer contributions and employer’s proportionate share of system contributions $ 387,956
Total (prior to post-MD contributions) $ 9,376,866
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 7,834,163

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,364,637</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,364,637</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,708,064</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,094,272</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 302,554</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,834,163</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05609416%
Employer’s proportionate share at MD 0.07437904%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,220,625
Employer’s proportionate share of system NPL/(A) at MD $ 11,166,021
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,029,401
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,429,436

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,000,808
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 242,604
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (109,799)

Employer’s Total Pension Expense/(Income) $ 2,133,613

Deferred Outflow of Resources   Deferred Inflow of Resources
Differences between expected and actual experience $ 369,421 $ 0
Changes of assumptions $ 2,381,444 $ 0
Net difference between projected and actual earnings on investments $ 2,205,937 $ 0
Changes in proportionate share $ 1,030,885 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 45,797 $ 466,082
Total (prior to post-MD contributions) $ 6,033,484 $ 466,082
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,567,402

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,024,873</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,024,873</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,853,232</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,441,930</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 222,494</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,567,402</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.04137309%

Employer’s proportionate share at MD 0.05309031%

Employer’s proportionate share of system NPL/(A) at prior MD $2,375,420

Employer’s proportionate share of system NPL/(A) at MD $7,970,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower $12,869,035
- Sensitivity: NPL/(A) using discount rate 1.00% higher $3,875,426

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,428,138

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $102,148
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(43,851)

Employer’s Total Pension Expense/(Income) $1,486,435

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $263,685 $0

Changes of assumptions $1,699,828 $0

Net difference between projected and actual earnings on investments $1,574,555 $0

Changes in proportionate share $630,788 $151,462

Differences between employer contributions and employer’s proportionate share of system contributions $95,687 $321,762

Total (prior to post-MD contributions) $4,264,543 $473,224

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $3,791,319

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$695,038</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>695,038</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,270,744</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>980,814</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>149,686</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,791,319</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04388689%
Employer’s proportionate share at MD 0.03730405%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,519,749
Employer’s proportionate share of system NPL/(A) at MD $ 5,600,204
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,042,462
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,723,078

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,003,485
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (58,275)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,938

Employer’s Total Pension Expense/(Income) $ 952,148

| Differences between expected and actual experience | $ 185,279 | $ 0 |
| Changes of assumptions | $ 1,194,389 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,106,365 | $ 0 |
| Changes in proportionate share | $ 82,076 | $ 354,382 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 73,618 | $ 47,404 |
| Total (prior to post-MD contributions) | $ 2,641,727 | $ 401,786 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,239,941 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 396,071</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 396,071</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 800,173</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 578,908</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 68,720</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,239,941</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02523274%
Employer’s proportionate share at MD 0.02294354%
Employer’s proportionate share of system NPL/(A) at prior MD $1,448,728
Employer’s proportionate share of system NPL/(A) at MD $3,444,358
- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,561,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,674,806

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $617,185
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $51,595
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $4,209

Employer’s Total Pension Expense/(Income) $561,381

Deferred Outflow of Resources $113,954 $0
Deferred Inflow of Resources $734,599 $0
Net difference between projected and actual earnings on investments $680,461 $0

Changes in proportionate share $0 $201,214
Differences between employer contributions and employer’s proportionate share of system contributions $48,192 $42,006
Total (prior to post-MD contributions) $1,577,206 $243,220
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,333,986

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$219,370</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$219,370</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$475,453</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$369,658</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$50,135</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,333,986</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.24119784%
Employer’s proportionate share at MD 0.24374556%
Employer’s proportionate share of system NPL/(A) at prior MD $ 13,848,281
Employer’s proportionate share of system NPL/(A) at MD $ 36,591,868
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 59,083,666
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 17,792,660

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,556,793
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (76,518)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 109,198

Employer’s Total Pension Expense/(Income) $ 6,589,473

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 1,210,619 $ 0
Changes of assumptions $ 7,804,166 $ 0
Net difference between projected and actual earnings on investments $ 7,229,018 $ 0
Changes in proportionate share $ 137,155 $ 368,605
Differences between employer contributions and employer’s proportionate share of system contributions $ 297,315 $ 0
Total (prior to post-MD contributions) $ 16,678,273 $ 368,605
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 16,309,668

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,956,052</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,956,052</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,582,093</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,216,154</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 599,318</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,309,668</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  

Employer’s proportionate share of system NPL/(A) at prior MD $19,039,703

Employer’s proportionate share of system NPL/(A) at MD $41,360,281

- Sensitivity: NPL/(A) using discount rate 1.00% lower $66,783,064
- Sensitivity: NPL/(A) using discount rate 1.00% higher $20,111,283

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $7,411,232
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(826,289)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $225,984

Employer’s Total Pension Expense/(Income) $6,810,927

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $1,368,379 | $0
Changes of assumptions | $8,821,154 | $0
Net difference between projected and actual earnings on investments | $8,171,056 | $0
Changes in proportionate share | $0 | $3,441,597
Differences between employer contributions and employer’s proportionate share of system contributions | $1,012,146 | $202,549
Total (prior to post-MD contributions) | $19,372,735 | $3,644,146
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $15,728,589 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,704,021</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,704,021</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,665,837</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,152,944</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>501,766</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$15,728,589</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.02982209%
Employer’s proportionate share at MD 0.02579987%

Employer’s proportionate share of system NPL/(A) at prior MD $1,712,224

**Employer’s proportionate share of system NPL/(A) at MD**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,253,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,883,309

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $694,020
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(66,566)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(528)

**Employer’s Total Pension Expense/(Income)** $626,926

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share</td>
<td>$128,141</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$826,052</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$765,174</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$0</td>
<td>$271,642</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$7,273</td>
<td>$7,161</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$1,726,640</td>
<td>$278,803</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$1,447,837</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$242,338</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$242,338</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$524,640</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$390,852</td>
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<tr>
<td>5th Fiscal Year</td>
<td>$47,669</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,447,837</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)   December 31, 2014

Discount rate   7.50%
Employer’s proportionate share at prior MD   1.05014935%
Employer’s proportionate share at MD   1.11394819%

Employer’s proportionate share of system NPL/(A) at prior MD   $ 60,293,919
Employer’s proportionate share of system NPL/(A) at MD   $ 167,229,488

- Sensitivity: NPL/(A) using discount rate 1.00% lower   $ 270,019,864
- Sensitivity: NPL/(A) using discount rate 1.00% higher   $ 81,314,718

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)   $ 29,965,378
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)   $ (518,370)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)   $ 7,248,209

Employer’s Total Pension Expense/(Income)   $ 36,695,217

Deferred Outflow of Resources   Deferred Inflow of Resources
Differences between expected and actual experience   $ 5,532,682   $ 0
Changes of assumptions   $ 35,666,031   $ 0
Net difference between projected and actual earnings on investments   $ 33,037,530   $ 0
Changes in proportionate share   $ 3,434,567   $ 4,478,166
Differences between employer contributions and employer’s proportionate share of system contributions   $ 26,465,853   $ 1,771,324
Total (prior to post-MD contributions)   $ 104,136,663   $ 6,249,490
Contributions subsequent to the MD   TBD   N/A
Net Deferred Outflow/(Inflow) of Resources   $ 97,887,173

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 20,090,019</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 20,090,019</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 32,395,987</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 22,449,853</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,861,297</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 97,887,173</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.06644210%
Employer’s proportionate share at MD  0.07654891%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,814,747
Employer’s proportionate share of system NPL/(A) at MD  $ 11,491,769

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 18,555,375
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 5,587,830

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,059,178
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 46,990
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (144,177)

Employer’s Total Pension Expense/(Income)  $ 1,961,991

<table>
<thead>
<tr>
<th></th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 380,198</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 2,450,918</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 2,270,291</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 544,094</td>
<td>$ 270,444</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,500</td>
<td>$ 532,150</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,648,001</td>
<td>$ 802,594</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 4,845,407</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 820,905</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>820,905</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,679,343</td>
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<tr>
<td>4th Fiscal Year</td>
<td>1,328,968</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>195,286</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,845,407</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.08243342%

Employer’s proportionate share at MD
0.07244534%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 4,732,883

Employer’s proportionate share of system NPL/(A) at MD
$ 10,875,728

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 17,560,674

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 5,288,282

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 1,948,791

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (124,356)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (7,708)

Employer’s Total Pension Expense/(Income)

$ 1,816,727

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 359,817 | $ 0
Changes of assumptions | $ 2,319,531 | $ 0
Net difference between projected and actual earnings on investments | $ 2,148,587 | $ 0
Changes in proportionate share | $ 2,348 | $ 537,702
Differences between employer contributions and employer’s proportionate share of system contributions | $ 111,672 | $ 98,769
Total (prior to post-MD contributions) | $ 4,941,955 | $ 636,471
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 4,305,484

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 736,812</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>736,812</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,536,840</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,149,903</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>145,117</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,305,484</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate 
7.50%

Employer’s proportionate share at prior MD 
0.02772813%

Employer’s proportionate share at MD 
0.02405170%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,592,000

**Employer’s proportionate share of system NPL/(A) at MD** $ 3,610,719

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,830,107
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,755,699

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 646,994
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (43,522)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,204

**Employer’s Total Pension Expense/(Income)** $ 610,676

| Differences between expected and actual experience | $ 119,458 | $ 0 |
| Changes of assumptions | $ 770,080 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 713,327 | $ 0 |
| Changes in proportionate share | $ 8,515 | $ 197,918 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 61,041 | $ 20,170 |
| Total (prior to post-MD contributions) | $ 1,672,421 | $ 218,088 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,454,333 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 252,147</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 252,147</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 516,941</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 384,600</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 48,497</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,454,333</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.36325893%
Employer’s proportionate share at MD  0.31898262%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 20,856,371
Employer’s proportionate share of system NPL/(A) at MD  $ 47,886,698
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 77,321,050
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 23,284,729
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 8,580,682
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (578,162)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 164,752
Employer’s Total Pension Expense/(Income)  $ 8,167,272

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 1,584,301  $ 0
Changes of assumptions  $ 10,213,082  $ 0
Net difference between projected and actual earnings on investments  $ 9,460,402  $ 0
Changes in proportionate share  $ 0  $ 2,464,640
Differences between employer contributions and employer’s proportionate share of system contributions  $ 701,319  $ 52,881
Total (prior to post-MD contributions)  $ 21,959,104  $ 2,517,521
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 19,441,583

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04464484%

Employer’s proportionate share at MD  
0.04185983%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,563,266

**Employer’s proportionate share of system NPL/(A) at MD**  
$6,284,132

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $10,146,779

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $3,055,636

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,126,036

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $59,144
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $29,599

**Employer’s Total Pension Expense/(Income)**  
$1,096,491

| Differences between expected and actual experience | $207,907 | $0 |
| Changes of assumptions | $1,340,254 | $0 |
| Net difference between projected and actual earnings on investments | $1,241,481 | $0 |
| Changes in proportionate share | $0 | $232,473 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $100,192 | $0 |
| Total (prior to post-MD contributions) | $2,889,834 | $232,473 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $2,657,361 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$472,502</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$472,502</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$926,110</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$693,091</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$93,155</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,657,361</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07743851%

Employer’s proportionate share at MD  
0.06317554%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,446,102

Employer’s proportionate share of system NPL/(A) at MD  
$ 9,484,115

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 15,313,684

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,611,616

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,699,432

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (181,561)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,752

Employer’s Total Pension Expense/(Income)  
$ 1,526,623

Deferred Outflow of Resources  
$ 313,776

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 313,776

Changes of assumptions  
$ 2,022,734

Net difference between projected and actual earnings on investments  
$ 1,873,663

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 95,903

Total (prior to post-MD contributions)  
$ 4,306,076

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 3,474,949

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 584,889</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>584,889</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,273,597</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>926,934</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>104,640</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,474,949</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)
June 30, 2016
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00303718%
Employer’s proportionate share at MD 0.00261665%

Employer’s proportionate share of system NPL/(A) at prior MD $ 174,379
Employer’s proportionate share of system NPL/(A) at MD $ 392,820

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 634,273
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 191,007

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 70,388
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,339)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 864

Employer’s Total Pension Expense/(Income) $ 66,913

Deferred Outflow of Resources $ 12,996
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share $ 3,147
Differences between employer contributions and employer’s proportionate share of system contributions $ 6,903
Total (prior to post-MD contributions) $ 184,430
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 158,212

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 27,908</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 27,908</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 56,207</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 41,113</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,076</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 158,212</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]                June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)                        December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01300419%
Employer’s proportionate share at MD 0.01224254%
Employer’s proportionate share of system NPL/(A) at prior MD $746,631
Employer’s proportionate share of system NPL/(A) at MD $1,837,890
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $2,967,579
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $893,667

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $329,326
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,725)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $7,068

Employer’s Total Pension Expense/(Income) $327,669

Deferred Outflow of Resources          Deferred Inflow of Resources
Differences between expected and actual experience $60,805 $0
Changes of assumptions                  $391,978
$363,090
Net difference between projected and actual earnings on investments $2,757 $41,003
Changes in proportionate share
Differences between employer contributions and employer’s proportionate share of system contributions $25,858
Total (prior to post-MD contributions) $844,488
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $803,485

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$145,174</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$145,174</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$278,047</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$207,129</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$27,960</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$803,485</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00291120%
Employer’s proportionate share at MD  0.00285749%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 167,145
Employer’s proportionate share of system NPL/(A) at MD  $ 428,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 692,653
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 208,588

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 76,867
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (28,494)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (12,247)

Employer’s Total Pension Expense/(Income)  $ 36,126

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 14,192  $ 0
Changes of assumptions  $ 91,490  $ 0
Net difference between projected and actual earnings on investments  $ 84,748  $ 0
Changes in proportionate share  $ 0  $ 97,489
Differences between employer contributions and employer’s proportionate share of system contributions  $ 678  $ 33,011
Total (prior to post-MD contributions)  $ 191,108  $ 130,500
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 60,608

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (6,470)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(6,470)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>29,602</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>37,368</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,577</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 60,608</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00516935%

Employer’s proportionate share at MD  
0.00728580%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 296,796

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,093,768

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,766,070
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 531,841

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 195,989
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 13,652
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,046

Employer’s Total Pension Expense/(Income)  
$ 217,687

Deferred Outflow of Resources  
$ 36,187

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 233,274

Net difference between projected and actual earnings on investments  
$ 216,083

Changes in proportionate share  
$ 113,937

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 30,919

Total (prior to post-MD contributions)  
$ 630,400

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 585,971

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 109,081</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>109,081</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>188,863</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>152,555</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>26,392</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 585,971</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00266828%

Employer’s proportionate share at MD
0.00294292%

Employer’s proportionate share of system NPL/(A) at prior MD
$153,198

Employer’s proportionate share of system NPL/(A) at MD
$441,801

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $713,361

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $214,824

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $79,165

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $(4,210)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $7,404

Employer’s Total Pension Expense/(Income)
$82,359

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $14,617 | $0
Changes of assumptions | $94,225 | $0
Net difference between projected and actual earnings on investments | $87,281 | $0
Changes in proportionate share | $14,785 | $26,003
Differences between employer contributions and employer’s proportionate share of system contributions | $33,027 | $2,293
Total (prior to post-MD contributions) | $243,935 | $28,296
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $215,639

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$38,490</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,490</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>71,023</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>57,883</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,753</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$215,639</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01036213%

Employer’s proportionate share at MD  
0.00871065%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 594,938

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,307,671

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,111,452

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 635,850

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 234,318

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (19,387)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,949

Employer’s Total Pension Expense/(Income)  
$ 220,880

Deferred Outflow of Resources  
$ 43,263

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 278,895

Net difference between projected and actual earnings on investments  
$ 258,341

Changes in proportionate share  
$ 4,381

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 26,962

Total (prior to post-MD contributions)  
$ 611,842

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 519,329

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 91,034</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>91,034</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>185,530</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>135,368</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,364</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 519,329</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 57

Employer’s Total Pension Expense/(Income) $ 57

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 195</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 195</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 195</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 57</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>57</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>57</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 195</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)             December 31, 2014
Discount rate                                      7.50%
Employer’s proportionate share at prior MD                        0.01322321%
Employer’s proportionate share at MD                           0.01157011%
Employer’s proportionate share of system NPL/(A) at prior MD      $  759,205
**Employer’s proportionate share of system NPL/(A) at MD**       $  1,736,942
  - Sensitivity: NPL/(A) using discount rate 1.00% lower          $  2,804,582
  - Sensitivity: NPL/(A) using discount rate 1.00% higher          $  844,582

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 311,238
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  (7,007)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)        $  16,585

**Employer’s Total Pension Expense/(Income)**               $  320,816

| Differences between expected and actual experience | $  57,466 | $ 0 |
| Changes of assumptions                               | $ 370,448 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 343,147 | $ 0 |
| Changes in proportionate share                       | $  46,543 | $ 88,994 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  54,932 | $ 0 |
| Total (prior to post-MD contributions)               | $ 872,536 | $ 88,994 |
| Contributions subsequent to the MD                  | TBD       | N/A |
| Net Deferred Outflow/(Inflow) of Resources            | $ 783,542 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 148,345</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 148,345</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 271,060</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 192,032</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 23,760</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 783,542</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01067753%
Employer’s proportionate share at MD 0.01026868%
Employer’s proportionate share of system NPL/(A) at prior MD $ 613,046
Employer’s proportionate share of system NPL/(A) at MD $ 1,541,567
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,489,117
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 749,581

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 276,229
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,756)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (12,469)

Employer’s Total Pension Expense/(Income) $ 259,004

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 51,002 |
| Changes of assumptions | $ 328,779 |
| Net difference between projected and actual earnings on investments | $ 304,549 |
| Changes in proportionate share | $ 1,232 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,502 |
| Total (prior to post-MD contributions) | $ 690,064 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 607,534 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 105,933</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>105,933</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>217,523</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>158,976</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,169</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 607,534</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00055280%
Employer’s proportionate share at MD 0.00063725%

Employer’s proportionate share of system NPL/(A) at prior MD $ 31,739
Employer’s proportionate share of system NPL/(A) at MD $ 95,666
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 154,469
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 46,517

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 17,142
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (296)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 548

Employer’s Total Pension Expense/(Income) $ 17,394

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 3,165 $ 0
Changes of assumptions $ 20,403 $ 0
Net difference between projected and actual earnings on investments $ 18,900 $ 0
Changes in proportionate share $ 4,547 $ 4,602
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,163 $ 1,444
Total (prior to post-MD contributions) $ 51,178 $ 6,046
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 45,132

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,895</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,895</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 15,087</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 12,263</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,992</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 45,132</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01487853%

Employer’s proportionate share at MD  
0.01555236%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 854,245

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,334,770

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,769,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,135,273

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 418,361
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 12,388
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 22,708

Employer’s Total Pension Expense/(Income)  
$ 453,457

Deferred Outflow of Resources  
$ 77,244

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 497,950

Net difference between projected and actual earnings on investments  
$ 461,253

Changes in proportionate share  
$ 49,711

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 85,132

Total (prior to post-MD contributions)  
$ 1,171,290

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,171,290

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 221,624</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>221,624</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>389,262</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>294,458</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>44,323</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,171,290</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
### 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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)** 
December 31, 2014

**Discount rate** 
7.50%

**Employer’s proportionate share at prior MD** 
0.01120544%

**Employer’s proportionate share at MD** 
0.00990495%

**Employer’s proportionate share of system NPL/(A) at prior MD** 
$ 643,356

**Employer’s proportionate share of system NPL/(A) at MD** 
$ 1,486,963

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**
  $ 2,400,949

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**
  $ 723,030

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  $ 266,445

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68) 
    $ (16,159)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 
    $ 4,200

**Employer’s Total Pension Expense/(Income)**

$ 254,486

**Deferred Outflow of Resources** | **Deferred Inflow of Resources**
--- | ---
Differences between expected and actual experience | $ 49,195 | $ 0
Changes of assumptions | $ 317,133 | $ 0
Net difference between projected and actual earnings on investments | $ 293,761 | $ 0
Changes in proportionate share | $ 419 | $ 70,011
Differences between employer contributions and employer’s proportionate share of system contributions | $ 25,736 | $ 6,747
Total (prior to post-MD contributions) | $ 686,244 | $ 76,758
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 609,486

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 106,836</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 106,836</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 214,939</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 160,150</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,726</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 609,486</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.


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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01372165%

Employer’s proportionate share at MD  
0.01295724%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 787,823

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,945,183

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,140,821

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 945,838

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 348,552

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,798)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,901

Employer’s Total Pension Expense/(Income)  
$ 343,655

Deferred Outflow of Resources  
$ 64,355  
$ 414,861  
$ 384,286  
$ 0  
$ 50,549  
$ 914,051  
TBD  
$ 844,925

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 69,126  
$ 0  
$ 69,126  
N/A  
$ 844,925

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 150,506</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>150,506</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>291,908</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>221,189</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,816</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 844,925</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) ................................................................. December 31, 2014

Discount rate ........................................................................................................................................ 7.50%
Employer’s proportionate share at prior MD ....................................................................................... 0.04429391%
Employer’s proportionate share at MD .............................................................................................. 0.00607489%

Employer’s proportionate share of system NPL/(A) at prior MD ......................................................... $ 2,543,118
Employer’s proportionate share of system NPL/(A) at MD ................................................................. $ 911,982
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower ............................................................... $ 1,472,547
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher ............................................................. $ 443,448

Employer Pension Expense for Measurement Period  
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 163,415
  ▪ Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68) ........................................ $ (482,982)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 99,861

Employer’s Total Pension Expense/(Income) $ (219,706)

Deferred Outflow of Resources  
Differences between expected and actual experience ........................................................................... $ 30,172
Changes of assumptions ...................................................................................................................... $ 194,504
Net difference between projected and actual earnings on investments ................................................. $ 180,169
Changes in proportionate share ........................................................................................................... $ 0
Differences between employer contributions and employer’s proportionate share of system contributions .......................................................... $ 412,153
Total (prior to post-MD contributions) ................................................................................................. $ 816,998
Contributions subsequent to the MD .................................................................................................. TBD
Net Deferred Outflow/(Inflow) of Resources ....................................................................................... $ (1,259,246)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (310,262)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(310,262)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(248,927)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(287,355)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(102,440)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (1,259,246)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01453106%

Employer's proportionate share at MD 0.01226690%

Employer’s proportionate share of system NPL/(A) at prior MD $ 834,295

**Employer’s proportionate share of system NPL/(A) at MD** $ 1,841,547

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,973,484
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 895,445

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 329,982

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (25,429)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 35,350

**Employer’s Total Pension Expense/(Income)** $ 339,903

Deferred Outflow of Resources $ 60,926  
Deferred Inflow of Resources $ 0

Differences between expected and actual experience

Changes of assumptions $ 392,758  
Net difference between projected and actual earnings on investments $ 363,812

Changes in proportionate share $ 9,917  
Differences between employer contributions and employer’s proportionate share of system contributions $ 125,953

Total (prior to post-MD contributions) $ 953,366  
Contributions subsequent to the MD TBD  
Net Deferred Outflow/(Inflow) of Resources $ 831,476

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 157,045</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 157,045</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 289,156</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 203,862</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 24,369</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 831,476</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00349757%

Employer’s proportionate share at MD  
0.00272689%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 200,812

Employer’s proportionate share of system NPL/(A) at MD  
$ 409,370

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 660,995
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 199,054

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 73,354
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,510)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,543

Employer’s Total Pension Expense/(Income)  
$ 73,387

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 13,544 | $ 0 |
| Changes of assumptions | $ 87,309 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 80,874 | $ 0 |
| Changes in proportionate share | $ 14,069 | $ 41,489 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 25,558 | $ 3,713 |
| Total (prior to post-MD contributions) | $ 221,354 | $ 45,202 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 176,152

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 32,738</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 32,738</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 61,856</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 43,671</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,149</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 176,152</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01308667%

Employer’s proportionate share at MD  
0.01060831%

Employer’s proportionate share of system NPL/(A) at prior MD  
$751,366

Employer’s proportionate share of system NPL/(A) at MD  
$1,592,554

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,571,443
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $774,373

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $285,365
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (31,039)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,138)

Employer’s Total Pension Expense/(Income)  
$250,188

Deferred Outflow of Resources  
$52,689

Deferred Inflow of Resources  
$0

Differences between expected and actual experience

Changes of assumptions  
$339,653

Net difference between projected and actual earnings on investments

Changes in proportionate share  
$0

Differences between employer contributions and employer’s proportionate share of system contributions  
$5,278

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$564,370

Deferred Outflow/(Inflow) of Resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$92,054</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>92,054</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>209,966</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>153,637</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,659</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$564,370</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.00594761%  

Employer’s proportionate share at MD  
0.00388552%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 341,480  

Employer’s proportionate share of system NPL/(A) at MD  
$ 583,307  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 941,846  

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 283,631  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 104,521  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (22,669)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,643  

Employer’s Total Pension Expense/(Income)  
$ 83,495  

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 19,298 | $ 0 |
| Changes of assumptions | $ 124,405 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 115,237 | $ 0 |
| Changes in proportionate share | $ 10,704 | $ 111,011 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 14,052 | $ 8,622 |
| Total (prior to post-MD contributions) | $ 283,696 | $ 119,633 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 164,063 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,575</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>25,575</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>67,142</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>43,577</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,194</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 164,063</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02398716%

Employer’s proportionate share at MD  
0.02314909%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,377,214

Employer’s proportionate share of system NPL/(A) at MD  
$3,475,216

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,611,315
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,689,811

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $622,714
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,768)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $3,659

Employer’s Total Pension Expense/(Income)  
$621,605

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$114,975  
$0
Changes of assumptions  
$741,180  
$0
Net difference between projected and actual earnings on investments  
$686,557  
$0
Changes in proportionate share  
$19,463  
$45,117
Differences between employer contributions and employer’s proportionate share of system contributions  
$47,317  
$32,543
Total (prior to post-MD contributions)  
$1,609,492  
$77,660
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$1,531,832

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$276,530</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$276,530</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$527,405</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$396,368</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$54,999</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,531,832</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01349036%
Employer's proportionate share at MD 0.01133676%

Employer’s proportionate share of system NPL/(A) at prior MD $ 774,544
Employer’s proportionate share of system NPL/(A) at MD $ 1,701,911
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,748,019
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 827,548

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 304,961
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (19,523)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3

Employer’s Total Pension Expense/(Income) $ 285,441

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 56,307 $ 0
Changes of assumptions $ 362,977 $ 0
Net difference between projected and actual earnings on investments $ 336,226 $ 0
Changes in proportionate share $ 25,294 $ 115,937
Differences between employer contributions and employer’s proportionate share of system contributions $ 16,406 $ 13,489
Total (prior to post-MD contributions) $ 797,210 $ 129,426
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 667,784

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 116,448</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 116,448</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 240,254</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 174,290</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,344</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 667,784</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.01630040%

Employer’s proportionate share at MD  

0.01598216%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 935,881

Employer’s proportionate share of system NPL/(A) at MD  

$ 2,399,293

Employer’s proportionate share of system NPL/(A) at MD

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,874,059

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,166,647

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 429,923

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,707)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,195)

Employer’s Total Pension Expense/(Income)  

$ 416,021

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

Employer subsequent fiscal years

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 177,781</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>177,781</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>353,855</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>271,540</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>38,106</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,019,063</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01160452%
Employer’s proportionate share at MD 0.01033137%

Employer’s proportionate share of system NPL/(A) at prior MD $666,269
Employer’s proportionate share of system NPL/(A) at MD $1,550,979

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,504,313
- Sensitivity: NPL/(A) using discount rate 1.00% higher $754,158

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $277,915
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(17,027)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(6,750)

Employer’s Total Pension Expense/(Income) $254,138

Deferred Outflow of Resources 51,313 0
Deferred Inflow of Resources 330,786 0
Net difference between projected and actual earnings on investments 306,408 0
Changes in proportionate share 0 72,240
Differences between employer contributions and employer’s proportionate share of system contributions 2,917 23,317
Total (prior to post-MD contributions) 691,424 95,557
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources 595,867

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$100,133</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>100,133</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>214,071</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>161,176</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,356</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$595,867</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01347883%

Employer’s proportionate share at MD  
0.01361619%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 773,882

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,044,106

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,300,550
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 993,939

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 366,278
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,990)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,428

Employer’s Total Pension Expense/(Income)  
$ 359,716

Deferred Outflow of Resources  
$ 67,628  
$ 435,959  
$ 403,830  
$ 7,394  
$ 21,631  
$ 936,442  
TBD  
$ 891,912

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 33,014  
$ 11,516  
$ 44,530  
N/A  

Net Deferred Outflow/(Inflow) of Resources  
$ 891,912

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 156,744</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 156,744</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 307,406</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 237,070</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 33,947</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 891,912</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00815001%
Employer’s proportionate share at MD  0.00672277%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 467,930
**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,009,244
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,629,592
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 490,741

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 180,844
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (14,395)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,152

**Employer’s Total Pension Expense/(Income)**  $ 168,601

| Differences between expected and actual experience | $ 33,390 | $ 0 |
| Changes of assumptions | $ 215,247 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 199,384 | $ 0 |
| Changes in proportionate share | $ 11,809 | $ 76,834 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 13,514 | $ 6,355 |
| Total (prior to post-MD contributions) | $ 473,344 | $ 83,189 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 390,155 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 68,387</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>68,387</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>141,011</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>100,970</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,402</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 390,155</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.13706537%
Employer’s proportionate share at MD  
0.14009676%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,869,555
Employer’s proportionate share of system NPL/(A) at MD  
$ 21,031,777
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 33,959,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 10,226,623
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,768,624
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (25,072)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 326,051
Employer’s Total Pension Expense/(Income)  
$ 4,069,603
Deferred Outflow of Resources          Deferred Inflow of Resources
Differences between expected and actual experience  
$ 695,823  
Changes of assumptions  
$ 4,485,573  
Net difference between projected and actual earnings on investments  
$ 4,154,997  
Changes in proportionate share  
$ 163,193  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,352,429  
Total (prior to post-MD contributions)  
$ 10,852,015  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 10,637,735

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,981,235</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,981,235</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,503,655</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,734,511</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>437,099</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,637,735</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  

Employer’s proportionate share of system NPL/(A) at MD  
• Sensitivity: NPL/(A) using discount rate 1.00% lower  
• Sensitivity: NPL/(A) using discount rate 1.00% higher  

Employer Pension Expense for Measurement Period  
• Employer’s proportionate share of collective system Pension Expense/(Income)  
• Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

Employer’s Total Pension Expense/(Income)  

| Differences between expected and actual experience | $ 28,439 | $ 0 |
| Changes of assumptions | $ 183,331 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 169,820 | $ 0 |
| Changes in proportionate share | $ 8,315 | $ 132,493 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 33,487 | $ 0 |
| Total (prior to post-MD contributions) | $ 423,392 | $ 132,493 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 49,316</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 49,316</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 111,126</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 75,081</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,060</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 290,899</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01004030%
Employer’s proportionate share at MD 0.00997381%

Employer’s proportionate share of system NPL/(A) at prior MD $ 576,460
**Employer’s proportionate share of system NPL/(A) at MD** $ 1,497,300
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,417,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 728,057

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 268,297
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,098)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,841

**Employer’s Total Pension Expense/(Income)** $ 268,040

| Differences between expected and actual experience | $ 49,537 | $ 0 |
| Changes of assumptions | $ 319,338 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 295,804 | $ 0 |
| Changes in proportionate share | $ 0 | $ 7,881 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,241 | $ 0 |
| Total (prior to post-MD contributions) | $ 671,920 | $ 7,881 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 664,039 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 119,364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 119,364</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 228,292</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 172,783</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 24,236</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 664,039</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2014

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00838799%

Employer’s proportionate share at MD  

0.00614544%

Employer’s proportionate share of system NPL/(A) at prior MD  

$ 481,593

Employer’s proportionate share of system NPL/(A) at MD  

$ 922,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  
  $ 1,489,648

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  
  $ 448,598

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income)  

$ 165,313

Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 54 of GASB 68)  
  
  $ (21,037)

- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  
  $ 824

Employer’s Total Pension Expense/(Income)  

$ 145,100

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 30,523 |
| Changes of assumptions | $ 196,763 |
| Net difference between projected and actual earnings on investments | $ 182,262 |
| Changes in proportionate share | $ 23,934 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 19,470 |
| Total (prior to post-MD contributions) | $ 452,952 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 318,923 |

Net Deferred Outflow/(Inflow) of Resources

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 53,493</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>53,493</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>120,479</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>83,787</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,671</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 318,923</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00527484%

Employer’s proportionate share at MD  
0.00496424%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 302,853

Employer’s proportionate share of system NPL/(A) at MD  
$ 745,248

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,203,327

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 362,374

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 133,539

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,645)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 28,079

Employer’s Total Pension Expense/(Income)  
$ 158,973

Deferred Outflow of Resources  

Differences between expected and actual experience  
$ 24,656

Changes of assumptions  
$ 158,943

Net difference between projected and actual earnings on investments  
$ 147,230

Changes in proportionate share  
$ 4,224

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 84,186

Total (prior to post-MD contributions)  
$ 419,239

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 402,518

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 84,973</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>84,973</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>132,336</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>88,576</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,661</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 402,518</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD) 
Discount rate  
Employer’s proportionate share at prior MD 
Employer’s proportionate share at MD 
Employer’s proportionate share of system NPL/(A) at prior MD 
Employer’s proportionate share of system NPL/(A) at MD 
- Sensitivity: NPL/(A) using discount rate 1.00% lower 
- Sensitivity: NPL/(A) using discount rate 1.00% higher 
Employer Pension Expense for Measurement Period 
- Employer’s proportionate share of collective system Pension Expense/(Income) 
- Net amortization of employer-specific deferred amounts from: 
  - Changes in proportionate share (per paragraph 54 of GASB 68) 
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 
Employer’s Total Pension Expense/(Income) 
Deferred Outflow of Resources 
Deferred Inflow of Resources 
Differences between expected and actual experience $ 519,946 $ 0 
Changes of assumptions $ 3,351,791 $ 0 
Net difference between projected and actual earnings on investments $ 3,104,772 $ 0 
Changes in proportionate share $ 209,863 $ 0 
Differences between employer contributions and employer’s proportionate share of system contributions $ 275,788 $ 0 
Total (prior to post-MD contributions) $ 7,462,160 $ 0 
Contributions subsequent to the MD TBD N/A 
Net Deferred Outflow/(Inflow) of Resources $ 7,462,160

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,389,113</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,389,113</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,521,940</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,890,916</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>271,077</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,462,160</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01307203%

Employer’s proportionate share at MD  
0.00934260%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 750,526

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,402,541

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,264,636
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 681,980

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 251,317

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (54,309)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,375)

Employer’s Total Pension Expense/(Income)  
$ 192,633

Deferred Outflow of Resources  
$ 46,402

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions

Net difference between projected and actual earnings on investments

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions

Total (prior to post-MD contributions)

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 388,728

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 53,367</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>53,367</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>156,806</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>114,948</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,240</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 388,728</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01141764%
Employer’s proportionate share at MD  0.00922422%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 655,539
Employer’s proportionate share of system NPL/(A) at MD  $ 1,384,770
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,235,941
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 673,339

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 248,133
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (33,820)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ (1,229)
Employer’s Total Pension Expense/(Income)  $ 213,084

Deferred Outflow  Deferred Inflow

| Differences between expected and actual experience | $ 45,814 | $ 0 |
| Changes of assumptions | $ 295,338 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 273,572 | $ 0 |
| Changes in proportionate share | $ 0 | $ 139,699 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 20,376 | $ 18,398 |
| Total (prior to post-MD contributions) | $ 635,100 | $ 158,097 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 477,003 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 75,582</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>75,582</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>177,390</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>133,005</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,445</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 477,003</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00498076%

Employer’s proportionate share at MD  
0.00427773%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 285,968

Employer’s proportionate share of system NPL/(A) at MD  
$ 642,187

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,036,917

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 312,261

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 115,072

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (14,806)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,284)

Employer’s Total Pension Expense/(Income)  
$ 98,982

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 21,246  
$ 0
Changes of assumptions  
$ 136,963  
$ 0
Net difference between projected and actual earnings on investments  
$ 126,869  
$ 0
Changes in proportionate share  
$ 0  
$ 58,260
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 10,342  
$ 9,801
Total (prior to post-MD contributions)  
$ 295,420  
$ 68,061
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 227,359

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 35,215</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 35,215</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 83,361</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 65,160</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 8,408</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 227,359</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00831795%
Employer’s proportionate share at MD 0.00764529%

Employer’s proportionate share of system NPL/(A) at prior MD $ 477,572
**Employer’s proportionate share of system NPL/(A) at MD $ 1,147,736**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,853,210
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 558,082

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 205,659
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,380)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (461)

**Employer’s Total Pension Expense/(Income) $ 190,818**

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 37,972</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 244,784</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 226,744</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 6,723</td>
<td>$ 11,266</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 516,223</td>
<td>$ 67,735</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td></td>
<td>$ 448,488</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 76,853</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>76,853</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>160,141</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>119,500</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,141</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 448,488</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01192963%
Employer's proportionate share at MD 0.01247495%

Employer’s proportionate share of system NPL/(A) at prior MD $ 684,935
Employer’s proportionate share of system NPL/(A) at MD $ 1,872,780
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,023,915
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 910,632

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 335,578
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 7,966
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,763

Employer’s Total Pension Expense/(Income) $ 347,307

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
$ 61,960 | $ 0
$ 399,419 | $ 0
$ 369,983 | $ 0
$ 33,227 | $ 0
$ 20,991 | $ 15,093
$ 885,580 | $ 15,093
TBD | N/A
$ 870,487

Contributions subsequent to the MD TBD N/A

Deferred Outflow/(Inflow) of Resources $ 870,487

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 161,348</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 161,348</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 295,889</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 220,798</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 31,103</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 870,487</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016]
Actuarial Valuation Date (liability rolled forward to MD) [December 31, 2014]

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02786614%
Employer’s proportionate share at MD 0.02652984%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,599,924
Employer’s proportionate share of system NPL/(A) at MD $ 3,982,745
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,430,805
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,936,595

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 713,657
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (10,633)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (41,513)

Employer’s Total Pension Expense/(Income) $ 661,511

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 131,767 $ 0
Changes of assumptions $ 849,424 $ 0
Net difference between projected and actual earnings on investments $ 786,823 $ 0
Changes in proportionate share $ 20,729 $ 71,939
Differences between employer contributions and employer’s proportionate share of system contributions $ 21,392 $ 203,542
Total (prior to post-MD contributions) $ 1,810,135 $ 275,481
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,534,654

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 266,041</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 266,041</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 552,842</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 402,195</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 47,536</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,534,654</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer’s proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00455025%

Employer’s proportionate share at MD  
0.00371019%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 261,251

Employer’s proportionate share of system NPL/(A) at MD  
$ 556,986

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 899,346
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 270,832

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 99,805
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (6,526)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 843

Employer’s Total Pension Expense/(Income)  
$ 94,122

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 18,428 | $ 0
Changes of assumptions  
$ 118,792 | $ 0
Net difference between projected and actual earnings on investments  
$ 110,037 | $ 0
Changes in proportionate share  
$ 13,567 | $ 45,224
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 8,046 | $ 5,059
Total (prior to post-MD contributions)  
$ 268,870 | $ 50,283
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 218,587

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 38,815</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,815</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>78,919</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>55,890</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,147</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 218,587</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measure Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00434851%
Employer’s proportionate share at MD 0.00408839%
Employer’s proportionate share of system NPL/(A) at prior MD $ 249,668
Employer’s proportionate share of system NPL/(A) at MD $ 613,762
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 991,021
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 298,440

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 109,978
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 13,711
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,545

Employer’s Total Pension Expense/(Income) $ 129,234

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 20,306 | $ 0 |
| Changes of assumptions | $ 130,901 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 121,254 | $ 0 |
| Changes in proportionate share | $ 57,693 | $ 14,004 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 20,655 | $ 9,376 |
| Total (prior to post-MD contributions) | $ 350,809 | $ 23,380 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 327,429 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 68,290</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 68,290</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 109,818</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 72,547</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 8,483</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 327,429</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01895045%

Employer’s proportionate share at MD  
0.01744179%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,088,033

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,618,418

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,227,871
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,273,196

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 469,187
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,573)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 17,245

Employer’s Total Pension Expense/(Income)  
$ 481,859

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 86,629

Changes of assumptions  
$ 558,446

Net difference between projected and actual earnings on investments  
$ 517,289

Changes in proportionate share  
$ 48,669

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 91,989

Total (prior to post-MD contributions)  
$ 1,303,022

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,197,545

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 221,861</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 221,861</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 409,557</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 302,788</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 41,478</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,197,545</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02385424%
Employer’s proportionate share at MD 0.02333706%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,369,582
Employer’s proportionate share of system NPL/(A) at MD $ 3,503,435
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,656,879
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,703,532

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 627,771
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,675
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 12,368

Employer’s Total Pension Expense/(Income) $ 644,814

| Differences between expected and actual experience | Deferred Outflow of Resources: $ 115,909 | Deferred Inflow of Resources: $ 0 |
| Changes of assumptions | $ 747,198 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 692,132 | $ 0 |
| Changes in proportionate share | $ 37,908 | $ 27,842 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 42,745 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,635,892 | $ 27,842 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,608,050 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 296,937</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>296,937</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>550,311</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>408,050</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>55,815</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,608,050</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00931765%
Employer’s proportionate share at MD  0.01060269%
Employer’s proportionate share of system NPL/(A) at prior MD $ 534,969
Employer’s proportionate share of system NPL/(A) at MD $ 1,591,710
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,570,081
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 773,963

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 285,214
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 14,256
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,139

Employer’s Total Pension Expense/(Income) $ 309,609

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 52,661 | $ 0 |
| Changes of assumptions | $ 339,473 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 314,455 | $ 0 |
| Changes in proportionate share | $ 69,179 | $ 6,227 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 34,786 | $ 0 |
| Total (prior to post-MD contributions) | $ 810,554 | $ 6,227 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 804,327 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 151,559</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>151,559</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>266,452</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>203,543</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,214</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 804,327</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.01015605%

Employer’s proportionate share at MD

0.01150177%

Employer’s proportionate share of system NPL/(A) at prior MD

$583,106

Employer’s proportionate share of system NPL/(A) at MD

$1,726,683

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $2,788,017

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $839,593

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $309,399

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $17,157
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $11,449

Employer’s Total Pension Expense/(Income)

$338,005

Deferred Outflow of Resources          Deferred Inflow of Resources

Differences between expected and actual experience

$57,126

Changes of assumptions

$368,260

Net difference between projected and actual earnings on investments

$341,120

Changes in proportionate share

$73,496

Differences between employer contributions and employer’s proportionate share of system contributions

$41,862

Total (prior to post-MD contributions)

$881,864

Contributions subsequent to the MD

TBD

Net Deferred Outflow/(Inflow) of Resources

$881,363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2014
Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00306421%
Employer’s proportionate share at MD: 0.00430206%
Employer’s proportionate share of system NPL/(A) at prior MD: $175,930
Employer’s proportionate share of system NPL/(A) at MD: $645,839
- Sensitivity: NPL/(A) using discount rate 1.00% lower: $1,042,815
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $314,037

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $115,726
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $17,144
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $9,900

Employer’s Total Pension Expense/(Income): $142,770

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $21,367 | $0
Changes of assumptions | $137,742 | $0
Net difference between projected and actual earnings on investments | $127,591 | $0
Changes in proportionate share | $72,237 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $34,700 | $0
Total (prior to post-MD contributions) | $393,637 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $393,637

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$78,641</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>78,641</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>124,673</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>95,633</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>16,049</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$393,637</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.01030974%
Employer’s proportionate share at MD  
0.00792931%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 591,930
Employer’s proportionate share of system NPL/(A) at MD  
$ 1,190,374

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,922,056
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 578,815

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 213,300
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (19,373)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,631

Employer’s Total Pension Expense/(Income)  
$ 199,558

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 39,383
Changes of assumptions  
$ 253,878
Net difference between projected and actual earnings on investments  
$ 235,168
Changes in proportionate share  
$ 35,458
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 29,449
Total (prior to post-MD contributions)  
$ 593,336
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 454,216

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 81,358</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>81,358</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>166,029</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>114,142</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,328</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 454,216</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00597147%
Employer’s proportionate share at MD  0.00643978%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 342,850
Employer’s proportionate share of system NPL/(A) at MD  $ 966,761
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,560,996
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 470,084

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 173,231
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (1,972)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,892

Employer’s Total Pension Expense/(Income)  $ 174,151

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 31,985  $ 0
Changes of assumptions  $ 206,187  $ 0
Net difference between projected and actual earnings on investments  $ 190,991  $ 0
Changes in proportionate share  $ 25,211  $ 26,641
Differences between employer contributions and employer’s proportionate share of system contributions  $ 13,976  $ 1,960
Total (prior to post-MD contributions)  $ 468,350  $ 28,601
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 439,749

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 78,156</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>78,156</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>148,874</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>116,735</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,828</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 439,749</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00794241%
Employer’s proportionate share at MD  0.00739755%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 456,010
Employer’s proportionate share of system NPL/(A) at MD  $ 1,110,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,793,158
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 539,998

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 198,995
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 654
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 24,788

Employer’s Total Pension Expense/(Income)  $ 224,437

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 36,742  $ 0
Changes of assumptions  $ 236,852  $ 0
Net difference between projected and actual earnings on investments  $ 219,397  $ 0
Changes in proportionate share  $ 25,416  $ 29,332
Differences between employer contributions and employer’s proportionate share of system contributions  $ 84,286  $ 0
Total (prior to post-MD contributions)  $ 602,693  $ 29,332
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 573,361

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 114,165</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 114,165</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 191,007</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 135,517</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18,507</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 573,361</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02312186%

Employer’s proportionate share at MD  
0.02273158%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,327,533

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,412,538

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 5,510,111

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,659,334

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 611,483

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (8,712)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,515

Employer’s Total Pension Expense/(Income)  
$ 615,286

Deferred Outflow of Resources  
$ 112,902

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 727,812

Net difference between projected and actual earnings on investments  
$ 674,174

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 47,488

Total (prior to post-MD contributions)  
$ 1,562,376

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
N/A

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 276,435</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 276,435</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 524,592</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 395,585</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 55,309</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,528,356</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01608010%

Employer’s proportionate share at MD  
0.01175624%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 923,233

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,764,885

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,849,700

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 858,169

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 316,245

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (29,085)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 17,911

Employer’s Total Pension Expense/(Income)  
$ 305,071

Deferred Outflow of Resources  | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 58,390  | $ 0
Changes of assumptions  | $ 376,407  | $ 0
Net difference between projected and actual earnings on investments  | $ 348,667  | $ 0
Changes in proportionate share  | $ 85,163  | $ 232,772
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 68,348  | $ 0
Total (prior to post-MD contributions)  | $ 936,975  | $ 232,772
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 704,203  |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1\st Fiscal Year</td>
<td>$ 129,825</td>
</tr>
<tr>
<td>2\nd Fiscal Year</td>
<td>129,825</td>
</tr>
<tr>
<td>3\rd Fiscal Year</td>
<td>257,333</td>
</tr>
<tr>
<td>4\th Fiscal Year</td>
<td>171,911</td>
</tr>
<tr>
<td>5\th Fiscal Year</td>
<td>15,310</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 704,203</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00324205%
Employer’s proportionate share at MD 0.00270912%
Employer’s proportionate share of system NPL/(A) at prior MD $ 186,141
Employer’s proportionate share of system NPL/(A) at MD $ 406,702
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 656,688
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 197,757

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 72,876
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (6,852)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,656

Employer’s Total Pension Expense/(Income) $ 71,680

Deferred Outflow of Resources|
<table>
<thead>
<tr>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience $ 13,455 $ 0</td>
</tr>
<tr>
<td>Changes of assumptions $ 86,740 $ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $ 80,347 $ 0</td>
</tr>
<tr>
<td>Changes in proportionate share $ 0 $ 29,304</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $ 22,202 $ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $ 202,744 $ 29,304</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $ 173,440</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 31,296</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,296</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>60,763</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,455</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,630</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 173,440</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03617151%
Employer’s proportionate share at MD  0.04127169%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,076,773
Employer’s proportionate share of system NPL/(A) at MD  $ 6,195,839
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 10,004,214
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 3,012,704

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,110,215
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 88,468
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 64,565

Employer’s Total Pension Expense/(Income)  $ 1,263,248

Deferred Outflow of Resources  $ 204,985  $ 0
Deferred Inflow of Resources

Differences between expected and actual experience
Changes of assumptions  $ 1,321,424  $ 0
Net difference between projected and actual earnings on investments  $ 1,224,038  $ 0
Changes in proportionate share  $ 358,259  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 221,826  $ 0
Total (prior to post-MD contributions)  $ 3,330,532  $ 0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 3,330,532

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 648,027</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 648,027</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,089,945</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 818,757</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 125,777</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,330,532</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00039574%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 59,410
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 95,927
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 28,888

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 10,645
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,955
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 81

Employer’s Total Pension Expense/(Income) $ 15,681

Deferred Outflow of Resources 1,966 0
Deferred Inflow of Resources 0 0

Differences between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share
Differences between employer contributions and employer’s proportionate share of system contributions
Total (prior to post-MD contributions)
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 47,219

Employer subsequent fiscal years
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 9,782</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,782</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,070</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,363</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,221</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,219</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03608581%

Employer’s proportionate share at MD  
0.03616460%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,071,853

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,429,146

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 8,766,261

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,639,902

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 972,833

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 18,156
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 26,746

Employer’s Total Pension Expense/(Income)  
$ 1,017,735

Deferred Outflow of Resources  
$ 179,620

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 179,620

Changes of assumptions  
$ 1,157,906

Net difference between projected and actual earnings on investments  
$ 1,072,571

Changes in proportionate share  
$ 62,619

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 84,826

Total (prior to post-MD contributions)  
$ 2,557,542

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 2,557,542

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1(^{st}) Fiscal Year</td>
<td>$ 478,644</td>
</tr>
<tr>
<td>2(^{nd}) Fiscal Year</td>
<td>$ 478,644</td>
</tr>
<tr>
<td>3(^{rd}) Fiscal Year</td>
<td>$ 867,821</td>
</tr>
<tr>
<td>4(^{th}) Fiscal Year</td>
<td>$ 642,715</td>
</tr>
<tr>
<td>5(^{th}) Fiscal Year</td>
<td>$ 89,719</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,557,542</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00920507%
Employer’s proportionate share at MD 0.00825257%

Employer’s proportionate share of system NPL/(A) at prior MD $ 528,506

Employer’s proportionate share of system NPL/(A) at MD $ 1,238,902
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,000,414
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 602,412

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 221,995
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,604)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,645

Employer’s Total Pension Expense/(Income) $ 225,036

Deferred Outflow of Resources $ 40,988 $ 0
Deferred Inflow of Resources $ 264,228 $ 0
Net difference between projected and actual earnings on investments $ 244,755 $ 0

Changes in proportionate share $ 24,893 $ 51,277
Differences between employer contributions and employer’s proportionate share of system contributions $ 24,694 $ 0
Total (prior to post-MD contributions) $ 599,558 $ 51,277
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 548,281

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 102,019</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>102,019</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>190,436</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>136,687</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,122</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 548,281</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
**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, 2016

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2014

Discount rate  
7.50%

**Employer’s proportionate share at prior MD**  
0.00572953%

**Employer’s proportionate share at MD**  
0.00530760%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$328,959

**Employer’s proportionate share of system NPL/(A) at MD**  
$796,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,286,557

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $387,438

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $142,775

- Net amortization of employer-specific deferred amounts from:
  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,126)

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,816

**Employer’s Total Pension Expense/(Income)**  
$145,465

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $26,361 | $0 |
| Changes of assumptions | $169,937 | $0 |
| Net difference between projected and actual earnings on investments | $157,413 | $0 |
| Changes in proportionate share | $3,931 | $22,715 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $49,967 | $16,926 |
| Total (prior to post-MD contributions) | $407,609 | $39,641 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources**  
$367,968

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$66,347</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$66,347</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$124,208</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$96,436</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$14,630</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$367,968</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00042412%

Employer’s proportionate share at MD  
0.00030506%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 24,351

Employer’s proportionate share of system NPL/(A) at MD  
$ 45,797

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 73,946
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 22,268

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 8,206
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,715)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (409)

Employer’s Total Pension Expense/(Income)  
$ 6,082

Deferred Outflow of Resources  
$ 1,515

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 1,515

Changes of assumptions  
$ 9,767

Net difference between projected and actual earnings on investments  
$ 9,047

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0

Total (prior to post-MD contributions)  
$ 20,329

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 11,796

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,535</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,535</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,912</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,543</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 272</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,796</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,297</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,297</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>23,591</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>16,367</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,476</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 62,028</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02173342%

Employer’s proportionate share at MD  
0.01236888%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,247,816

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,856,856

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,998,203
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 902,889

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 332,725

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (115,772)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (47,297)

Employer’s Total Pension Expense/(Income)  
$ 169,656

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 61,433  
$ 0
Changes of assumptions  
$ 396,023  
$ 0
Net difference between projected and actual earnings on investments  
$ 366,837  
$ 0
Changes in proportionate share  
$ 4,989  
$ 504,134
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 13,369  
$ 197,160
Total (prior to post-MD contributions)  
$ 842,651  
$ 701,294
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 141,357

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(14,722)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(14,722)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$118,469</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$63,943</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(11,611)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$141,357</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00697368%
Employer’s proportionate share at MD  0.00190198%
Employer’s proportionate share of system NPL/(A) at prior MD $ 400,391
Employer’s proportionate share of system NPL/(A) at MD $ 285,531
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 461,038
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 138,839

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 51,164
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (58,047)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (452)

Employer’s Total Pension Expense/(Income) $ (7,335)

Deferred Outflow of Resources
Differences between expected and actual experience $ 9,447
Changes of assumptions $ 60,897
Net difference between projected and actual earnings on investments $ 56,409
Changes in proportionate share $ 18,527
Differences between employer contributions and employer’s proportionate share of system contributions $ 23,113
Total (prior to post-MD contributions) $ 168,393
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ (126,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00900127%
Employer’s proportionate share at MD 0.00961512%

Employer’s proportionate share of system NPL/(A) at prior MD $ 516,804
Employer’s proportionate share of system NPL/(A) at MD $ 1,443,453

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,330,695
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 701,874

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 258,648
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 12,169
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,168

Employer’s Total Pension Expense/(Income) $ 271,985

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 47,756 $ 0
Changes of assumptions $ 307,854 $ 0
Net difference between projected and actual earnings on investments $ 285,166 $ 0
Changes in proportionate share $ 48,293 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 12,259 $ 11,824
Total (prior to post-MD contributions) $ 701,328 $ 11,824
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 689,504

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 128,656</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 128,656</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 231,980</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 174,669</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 25,542</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 689,504</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04197407%
Employer’s proportionate share at MD 0.04241438%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,409,925
Employer’s proportionate share of system NPL/(A) at MD $ 6,367,383
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,281,201
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,096,116

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,140,953
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 37,956
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 33,367

Employer’s Total Pension Expense/(Income) $ 1,212,276

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 210,661 $ 0
Changes of assumptions $ 1,358,010 $ 0
Net difference between projected and actual earnings on investments $ 1,257,928 $ 0
Changes in proportionate share $ 134,015 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 97,112 $ 0
Total (prior to post-MD contributions) $ 3,057,726 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,057,726

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 580,021</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 580,021</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,035,048</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 758,223</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 104,412</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,057,726</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00523608%
Employer’s proportionate share at MD  0.00427871%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 300,628
employer’s proportionate share of system NPL/(A) at MD  $ 642,334

• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,037,155
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 312,332

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 115,098

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (2,053)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 5,960

Employer’s Total Pension Expense/(Income)  $ 119,005

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 21,251  $ 0
Changes of assumptions  $ 136,994  $ 0
Net difference between projected and actual earnings on investments  $ 126,898  $ 0
Changes in proportionate share  $ 33,772  $ 51,539
Differences between employer contributions and employer’s proportionate share of system contributions  $ 23,219  $ 4,009
Total (prior to post-MD contributions)  $ 342,134  $ 55,548
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 286,586

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 55,224</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 55,224</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 100,251</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 68,337</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,551</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 286,586</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00790835%
Employer’s proportionate share at MD 0.00814468%

Employer’s proportionate share of system NPL/(A) at prior MD $ 454,055

Employer’s proportionate share of system NPL/(A) at MD $ 1,222,706
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,974,262
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 594,536

Employer’s Total Pension Expense/(Income) $ 227,866

Deferred Outflow of Resources  $ 40,452  $ 260,774  $ 241,555  $ 27,707  $ 9,278  $ 579,766  $ 27,707  $ 9,278  $ 579,766
Deferred Inflow of Resources  0  0  0  0  9,073  9,073  0  9,073

Net Deferred Outflow/(Inflow) of Resources $ 570,693

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 106,457</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>106,457</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>194,174</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>143,697</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,909</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 570,693</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01137716%
Employer’s proportionate share at MD 0.01028396%

Employer’s proportionate share of system NPL/(A) at prior MD $ 653,215
Employer’s proportionate share of system NPL/(A) at MD $ 1,543,861
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,492,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 750,697

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 276,640
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,893)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 9,320

Employer’s Total Pension Expense/(Income) $ 271,067

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 51,078 $ 0
Changes of assumptions $ 329,268 $ 0
Net difference between projected and actual earnings on investments $ 305,002 $ 0
Changes in proportionate share $ 0 $ 62,958
Differences between employer contributions and employer’s proportionate share of system contributions $ 38,198 $ 0
Total (prior to post-MD contributions) $ 723,546 $ 62,958
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 660,588

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 117,768</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>117,768</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>229,946</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>172,044</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>23,062</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 660,588</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(55,492)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(55,492)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(49,385)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(18,974)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(1,441)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(180,784)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00419465%
Employer’s proportionate share at MD  0.00323124%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 240,834

**Employer’s proportionate share of system NPL/(A) at MD**  $ 485,084
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 783,249
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 235,870

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 86,921
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (7,068)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 8,318

**Employer’s Total Pension Expense/(Income)**  $ 88,171

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 16,049 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 103,457 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 95,832 | $ 0 |
| Changes in proportionate share | $ 16,980 | $ 51,864 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 33,116 | $ 2,535 |
| Total (prior to post-MD contributions) | $ 265,434 | $ 54,399 |

Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 211,035

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 40,004</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>40,004</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>73,957</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>51,200</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,869</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 211,035</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)        December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02049302%
Employer’s proportionate share at MD 0.02659380%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,176,599
Employer’s proportionate share of system NPL/(A) at MD $ 3,992,347
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,446,309
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,941,264

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 715,377
  • Net amortization of employer-specific deferred amounts from:
     o Changes in proportionate share (per paragraph 54 of GASB 68) $ 93,778
     o Differences between employer contributions and employer’s proportionate
       share of system contributions (per paragraph 55 of GASB 68) $ 55,585

Employer’s Total Pension Expense/(Income) $ 864,740

Deferred Outflow

| Differences between expected and actual experience | $ 132,084 | $ 0 |
| Changes of assumptions | $ 851,472 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 788,720 | $ 0 |
| Changes in proportionate share | $ 387,585 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 202,174 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,362,035 | $ 0 |

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,362,035

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 468,317</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>468,317</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>753,538</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>576,659</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>95,204</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,362,035</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01966195%

Employer’s proportionate share at MD 0.01349135%

Employer’s proportionate share of system NPL/(A) at prior MD $1,128,883

**Employer’s proportionate share of system NPL/(A) at MD** $2,025,365

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,270,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher $984,826

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $362,919

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(69,422)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $7,054

**Employer’s Total Pension Expense/(Income)** $300,551

| Differences between expected and actual experience | Deferred Outflow of Resources $67,008 | Deferred Inflow of Resources $0 |
| Changes of assumptions | $431,962 | $0 |
| Net difference between projected and actual earnings on investments | $400,127 | $0 |
| Changes in proportion share | $26,631 | $332,190 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $44,787 | $16,752 |
| Total (prior to post-MD contributions) | $970,515 | $348,942 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $621,573

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$99,441</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>99,441</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>245,379</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>165,520</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,792</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$621,573</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) \hspace{1cm} June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD) \hspace{1cm} December 31, 2014

Discount rate \hspace{1cm} 7.50%

Employer’s proportionate share at prior MD \hspace{1cm} 0.00488160%

Employer’s proportionate share at MD \hspace{1cm} 0.00637623%

Employer’s proportionate share of system NPL/(A) at prior MD \hspace{1cm} $ 280,275

Employer’s proportionate share of system NPL/(A) at MD \hspace{1cm} $ 957,220

- Sensitivity: NPL/(A) using discount rate 1.00% lower \hspace{1cm} $ 1,545,591
- Sensitivity: NPL/(A) using discount rate 1.00% higher \hspace{1cm} $ 465,445

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \hspace{1cm} $ 171,522

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \hspace{1cm} $ 12,662
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \hspace{1cm} $ 12,091

Employer’s Total Pension Expense/(Income) \hspace{1cm} $ 196,275

Deferred Outflow of Resources \hspace{1cm} Deferred Inflow of Resources

Differences between expected and actual experience \hspace{1cm} $ 31,669 \hspace{1cm} $ 0

Changes of assumptions \hspace{1cm} $ 204,152 \hspace{1cm} $ 0

Net difference between projected and actual earnings on investments \hspace{1cm} $ 189,107 \hspace{1cm} $ 0

Changes in proportionate share \hspace{1cm} $ 80,462 \hspace{1cm} $ 20,569

Differences between employer contributions and employer’s proportionate share of system contributions \hspace{1cm} $ 37,827 \hspace{1cm} $ 0

Total (prior to post-MD contributions) \hspace{1cm} $ 543,217 \hspace{1cm} $ 20,569

Contributions subsequent to the MD \hspace{1cm} TBD \hspace{1cm} N/A

Net Deferred Outflow/(Inflow) of Resources \hspace{1cm} $ 522,648

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 101,227</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 101,227</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 168,540</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 130,143</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,511</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 522,648</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00883510%

Employer’s proportionate share at MD  
0.00841009%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 507,264

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,262,550

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,038,597
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 613,910

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 226,233
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,859)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 16,980

Employer’s Total Pension Expense/(Income)  
$ 241,354

Deferred Outflow

| Differences between expected and actual experience | $ 41,771 |
| Changes of assumptions | $ 269,272 |
| Net difference between projected and actual earnings on investments | $ 249,427 |
| Changes in proportionate share | $ 11,769 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 66,699 |
| Total (prior to post-MD contributions) | $ 638,938 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 616,058 |

Employer subsequent fiscal years

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 115,988</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>115,988</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>206,800</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>154,827</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,455</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 616,058</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
• Sensitivity: NPL/(A) using discount rate 1.00% lower  
• Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
• Employer’s proportionate share of collective system Pension Expense/(Income)  
• Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer’s Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 91,285</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 91,285</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 175,412</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 131,929</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18,356</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 508,267</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01574082%
Employer’s proportionate share at MD 0.01775809%

Employer’s proportionate share of system NPL/(A) at prior MD $ 903,753
**Employer’s proportionate share of system NPL/(A) at MD** $ 2,665,902
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,304,542
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,296,285

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 477,695
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 45,956
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 28,698

**Employer’s Total Pension Expense/(Income)** $ 552,349

| Differences between expected and actual experience | $ 88,200 | $ 0 |
| Changes of assumptions | $ 568,573 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 526,670 | $ 0 |
| Changes in proportion share | $ 178,980 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 102,580 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,465,003 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources** $ 1,465,003

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 287,636</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>287,636</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>479,320</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>356,642</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>53,768</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,465,003</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00456322%

Employer’s proportionate share at MD  
0.00468735%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 261,996

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 703,680

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,136,209
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 342,162

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 126,090

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,574
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,684

**Employer’s Total Pension Expense/(Income)**  
$ 134,348

| Differences between expected and actual experience | $ 23,281 | $ 0 |
| Changes of assumptions | $ 150,078 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 139,018 | $ 0 |
| Changes in proportionate share | $ 16,949 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,554 | $ 0 |
| Total (prior to post-MD contributions) | $ 340,880 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 340,880 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 64,476</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>64,476</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>114,746</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>85,068</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,113</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 340,880</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01474451%
Employer’s proportionate share at MD 0.01430780%
Employer’s proportionate share of system NPL/(A) at prior MD $ 846,550
**Employer’s proportionate share of system NPL/(A) at MD** $ 2,147,933
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,468,196
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,044,424

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 384,882
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 14,276
  - 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)** $ 406,903

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>$ 71,063</th>
<th>$ 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 458,102</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 424,341</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 67,131</td>
<td>$ 23,510</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 27,929</td>
<td>$ 7,192</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,048,566</td>
<td>$ 30,702</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,017,864</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 193,622</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 193,622</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 346,669</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 250,653</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 33,298</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,017,864</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00620369%

Employer’s proportionate share at MD  
0.00684074%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 356,182

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,026,954

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,658,188

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 499,353

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 184,017

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 14,167
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 10,431

Employer’s Total Pension Expense/(Income)  
$ 208,615

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 33,976  | $ 0
Changes of assumptions  | $ 219,025  | $ 0
Net difference between projected and actual earnings on investments  | $ 202,883  | $ 0
Changes in proportionate share  | $ 55,343  | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 35,865  | $ 1,035
Total (prior to post-MD contributions)  | $ 547,092  | $ 1,035
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 546,057

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 106,643</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 106,643</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 179,018</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 133,450</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,303</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 546,057</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00180883%

Employer’s proportionate share at MD  
0.00168134%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 103,853

Employer’s proportionate share of system NPL/(A) at MD  
$ 252,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 407,555

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 122,733

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 45,228

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (2,355)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 1,570

Employer’s Total Pension Expense/(Income)  
$ 44,443

Deferred Outflow of Resources  
$ 8,351

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 8,351  
$ 0

Changes of assumptions  
$ 53,833  
$ 0

Net difference between projected and actual earnings on investments  
$ 49,865  
$ 0

Changes in proportionate share  
$ 0  
$ 9,441

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 7,005  
$ 248

Total (prior to post-MD contributions)  
$ 119,054  
$ 9,689

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 109,365

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 19,380</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,380</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,802</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>28,774</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,028</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 109,365</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00311186%

Employer’s proportionate share at MD  
0.00549803%

Employer’s proportionate share of system NPL/(A) at prior MD  
$178,666

Employer’s proportionate share of system NPL/(A) at MD  
$825,382

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$1,332,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$401,339

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$147,898

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$39,560
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$14,428

Employer’s Total Pension Expense/(Income)  
$201,886

Deferred Outflow of Resources

Differences between expected and actual experience  
$27,307

Changes of assumptions  
$176,034

Net difference between projected and actual earnings on investments  
$163,061

Changes in proportionate share  
$161,391

Differences between employer contributions and employer’s proportionate share of system contributions  
$47,187

Total (prior to post-MD contributions)  
$574,980

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$574,980

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$119,929</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>119,929</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>177,571</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>134,293</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>23,259</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$574,980</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00849888%
Employer’s proportionate share at MD 0.00726423%

Employer’s proportionate share of system NPL/(A) at prior MD $ 487,960
Employer’s proportionate share of system NPL/(A) at MD $ 1,090,530
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,760,842
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 530,266

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 195,409
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 12,295
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 21,425

Employer’s Total Pension Expense/(Income) $ 229,129

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $ 36,079 | $ 0
Changes of assumptions $ 232,584 | $ 0
Net difference between projected and actual earnings on investments $ 215,443 | $ 0
Changes in proportionate share $ 94,355 | $ 66,467
Differences between employer contributions and employer’s proportionate share of system contributions $ 71,616 | $ 0
Total (prior to post-MD contributions) $ 650,077 | $ 66,467
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 583,610

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 120,844</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>120,844</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>195,477</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>130,762</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,683</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 583,610</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00522686%

Employer’s proportionate share at MD
0.00778829%

Employer’s proportionate share of system NPL/(A) at prior MD
$300,098

Employer’s proportionate share of system NPL/(A) at MD
$1,169,203

Sensitivity: NPL/(A) using discount rate 1.00% lower
$1,887,873

Sensitivity: NPL/(A) using discount rate 1.00% higher
$568,521

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)
$209,506

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)
  $50,028
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
  $19,524

Employer’s Total Pension Expense/(Income)
$279,058

Deferred Outflow of Resources

| Differences between expected and actual experience | $38,682 | $0 |
| Changes of assumptions | $249,363 | $0 |
| Net difference between projected and actual earnings on investments | $230,985 | $0 |
| Changes in proportionate share | $198,960 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $64,622 | $0 |
| Total (prior to post-MD contributions) | $782,612 | $0 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources
$782,612

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$162,961</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>162,961</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>244,678</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>181,885</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,127</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$782,612</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01014365%
Employer’s proportionate share at MD  0.01351708%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 582,394
Employer’s proportionate share of system NPL/(A) at MD  $ 2,029,228

• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 3,276,526
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 986,704

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 363,612
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 81,815
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 32,011

Employer’s Total Pension Expense/(Income)  $ 477,438

| Differences between expected and actual experience | $ 67,136 | $ 0 |
| Changes of assumptions | $ 432,785 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 400,890 | $ 0 |
| Changes in proportionate share | $ 316,184 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 96,635 | $ 12,571 |
| Total (prior to post-MD contributions) | $ 1,313,630 | $ 12,571 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,301,059 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 275,944</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 275,944</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 412,676</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 292,083</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 44,414</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,301,059</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00070523%

Employer’s proportionate share at MD  
0.00092397%

Employer’s proportionate share of system NPL/(A) at prior MD  
$40,491

Employer’s proportionate share of system NPL/(A) at MD  
$138,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $223,969

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $67,447

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $24,855

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $5,091
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $737

Employer’s Total Pension Expense/(Income)  
$30,683

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$4,589 | $0
Changes of assumptions  
$29,583 | $0
Net difference between projected and actual earnings on investments  
$27,403 | $0
Changes in proportionate share  
$19,775 | $0
Differences between employer contributions and employer’s proportionate share of system contributions  
$2,514 | $949
Total (prior to post-MD contributions)  
$83,864 | $949
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$82,915

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$16,910</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$16,910</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$26,629</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$19,475</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,992</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$82,915</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2014

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00086184%
Employer’s proportionate share at MD 0.00055332%

Employer’s proportionate share of system NPL/(A) at prior MD $ 49,482
Employer’s proportionate share of system NPL/(A) at MD $ 83,066

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 134,124
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 40,391

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 14,884
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,388)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (379)

Employer’s Total Pension Expense/(Income) $ 10,117

| Differences between expected and actual experience | $ 2,748 | $ 0 |
| Changes of assumptions | $ 17,716 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 16,410 | $ 0 |
| Changes in proportionate share | $ 0 | $ 18,392 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,141 | $ 2,578 |
| Total (prior to post-MD contributions) | $ 39,015 | $ 20,970 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 18,045 |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,869</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,869</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,121</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,859</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 327</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,045</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00459279%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 689,484

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,113,287
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 335,259

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 123,547
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 57,500
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 9,230

Employer’s Total Pension Expense/(Income)  
$ 190,277

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 22,811  
$ 0

Changes of assumptions  
$ 147,050  
$ 0

Net difference between projected and actual earnings on investments  
$ 136,213  
$ 0

Changes in proportionate share  
$ 247,249  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 31,745  
$ 0

Total (prior to post-MD contributions)  
$ 585,068  
$ 0

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 585,068

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 121,814</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 121,814</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 172,034</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 140,952</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 28,455</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 585,068</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00063284%

Employer’s proportionate share of system NPL/(A) at prior MD  $0
Employer’s proportionate share of system NPL/(A) at MD  $95,004
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $153,400
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $46,195

Employer Pension Expense for Measurement Period

  • Employer’s proportionate share of collective system Pension Expense/(Income)  $17,023
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $7,923
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $11,994

Employer’s Total Pension Expense/(Income)  $36,940

Deferred Outflow of Resources  $3,143
Deferred Inflow of Resources  $0

Differences between expected and actual experience  $3,143
Changes of assumptions  $20,262
Net difference between projected and actual earnings on investments  $18,769

Changes in proportionate share  $34,068
Differences between employer contributions and employer’s proportionate share of system contributions  $50,420

Total (prior to post-MD contributions)  $126,662
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $126,662

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$27,507</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$27,507</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$34,427</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$30,106</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$7,115</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$126,662</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2014
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00168146%
Employer’s proportionate share of system NPL/(A) at prior MD  $0
Employer’s proportionate share of system NPL/(A) at MD  $252,426
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $407,584
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $122,741

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $45,232
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $21,051
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $12,265
Employer’s Total Pension Expense/(Income)  $78,548

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $8,351  $0
Changes of assumptions  $53,836  $0
Net difference between projected and actual earnings on investments  $49,869  $0
Changes in proportionate share  $90,520  $0
Differences between employer contributions and employer’s proportionate share of system contributions  $48,833  $0
Total (prior to post-MD contributions)  $251,409  $0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $251,409

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$53,483</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>53,483</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>71,869</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>59,826</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,750</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$251,409</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2014

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 0

Employer’s proportionate share of system NPL/(A) at MD  
$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 0

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 11,355

Employer’s Total Pension Expense/(Income)  
$ 11,355

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 48,827</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 48,827</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 48,827</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,355</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,355</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,355</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,355</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,407</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 48,827</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2016
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2014
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,079

Employer’s Total Pension Expense/(Income) $ 6,079

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 26,142</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 26,142</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 26,142</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,079</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,079</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,079</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,079</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,826</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 26,142</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.
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, 2016

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2014

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00000000%

Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $0

Employer’s proportionate share of system NPL/(A) at MD $0

- Sensitivity: NPL/(A) using discount rate 1.00% lower $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $4,422

Employer’s Total Pension Expense/(Income) $4,422

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$19,016</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
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<td>$0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$19,016</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>4,422</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,422</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,422</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,422</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,328</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>19,016</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017.