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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 26.81965357%
Employer’s proportionate share at MD 27.35670824%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,026,252,725
Employer’s proportionate share of system NPL/(A) at MD $ 3,687,694,613
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,284,504,942
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,516,280,287

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 795,045,049
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 32,155,871
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (9,641,261)

Employer’s Total Pension Expense/(Income) $ 817,559,659

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 178,338,478 $ 0
Changes of assumptions $ 672,200,942 $ 0
Net difference between projected and actual earnings on investments $ 37,991,899 $ 0
Changes in proportionate share $ 108,456,539 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,681,335 $ 30,809,821
Total (prior to post-MD contributions) $ 1,001,669,193 $ 30,809,821
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 970,859,372

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>$ 197,635,449</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>495,933,816</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>343,763,958</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(74,194,498)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,720,648</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 970,859,372</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04108871%
Employer’s proportionate share at MD 0.04820983%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,168,369
Employer’s proportionate share of system NPL/(A) at MD $ 6,498,703

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,074,977
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,672,091

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,401,082
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 55,941
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (40,692)

Employer’s Total Pension Expense/(Income) $ 1,416,331

Deferred Outflow of Resources $ 314,280 $ 0
Changes of assumptions $ 1,184,598 $ 0
Net difference between projected and actual earnings on investments $ 66,952 $ 0
Changes in proportionate share $ 482,311 $ 181,363
Differences between employer contributions and employer’s proportionate share of system contributions $ 32,844 $ 134,587
Total (prior to post-MD contributions) $ 2,080,985 $ 315,950
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,765,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2001: Clackamas County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
1.74184415%

Employer’s proportionate share at MD  
1.68241327%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 261,491,251

Employer’s proportionate share of system NPL/(A) at MD  
$ 226,789,945

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 386,491,475
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 93,249,892

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 48,894,565

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,872,146)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,355,733

Employer’s Total Pension Expense/(Income)  
$ 47,378,152

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 10,967,658 | $ 0
Changes of assumptions  | $ 41,339,761 | $ 0
Net difference between projected and actual earnings on investments  | $ 2,336,468 | $ 0
Changes in proportionate share  | $ 329,712 | $ 10,867,539
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 7,664,721 | $ 1,607,909
Total (prior to post-MD contributions)  | $ 62,638,320 | $ 12,475,448
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 50,162,872

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>$ 9,253,363</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 27,646,584</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 18,515,615</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,605,115)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 352,425</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 50,162,872</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.08832876%
Employer's proportionate share at MD  0.09197416%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 13,260,198
Employer’s proportionate share of system NPL/(A) at MD  $ 12,398,152

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 21,128,714
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 5,097,785

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,672,968
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (24,277)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (243,997)

Employer’s Total Pension Expense/(Income)  $ 2,404,694

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 599,580  $ 0
Changes of assumptions  $ 2,259,962  $ 0
Net difference between projected and actual earnings on investments  $ 127,730  $ 0
Changes in proportionate share  $ 251,248  $ 275,572
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 715,513
Total (prior to post-MD contributions)  $ 3,238,520  $ 991,085
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 2,247,435

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>$ 320,488</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,346,507</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 908,294</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (342,449)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 14,594</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,247,435</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2003: Douglas County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.57814280%
Employer's proportionate share at MD 0.55902259%
Employer’s proportionate share of system NPL/(A) at prior MD $ 86,792,658
Employer’s proportionate share of system NPL/(A) at MD $ 75,356,456
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 128,421,161
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 30,984,537

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 16,246,404
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,653,293)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (432,598)

Employer’s Total Pension Expense/(Income) $ 14,160,513

Deferred Outflow of Resources                 Deferred Inflow of Resources
Differences between expected and actual experience $ 3,644,270 $ 0
Changes of assumptions $ 13,736,138 $ 0
Net difference between projected and actual earnings on investments $ 776,348 $ 0
Changes in proportionate share $ 0 $ 5,719,624
Differences between employer contributions and employer’s proportionate share of system contributions $ 32,605 $ 1,110,617
Total (prior to post-MD contributions) $ 18,189,361 $ 6,830,241
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 11,359,120

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>$ 1,492,628</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,607,915</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,742,812</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,496,717)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,482</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,359,120</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2004: Harney County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04752353%
Employer’s proportionate share at MD 0.04646551%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,134,385

Employer’s proportionate share of system NPL/(A) at MD $ 6,263,568

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,674,264
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,575,410

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,350,388
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,549)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (36,218)

Employer’s Total Pension Expense/(Income) $ 1,297,621

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 302,909 |
| Changes of assumptions | $ 1,141,737 |
| Net difference between projected and actual earnings on investments | $ 64,529 |
| Changes in proportionate share | $ 25,739 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,574 |
| Total (prior to post-MD contributions) | $ 1,538,488 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,336,617 |

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>$ 244,677</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 755,237</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 506,953</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(172,824)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,574</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,336,617</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.58616925%
Employer’s proportionate share at MD 0.56950014%

Employer’s proportionate share of system NPL/(A) at prior MD $87,997,615
Employer’s proportionate share of system NPL/(A) at MD $76,768,834
• Sensitivity: NPL/(A) using discount rate 1.00% lower $130,828,110
• Sensitivity: NPL/(A) using discount rate 1.00% higher $31,565,268

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $16,550,905
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (843,860)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (195,886)

Employer’s Total Pension Expense/(Income) $15,511,159

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $3,712,573 $0
Changes of assumptions $13,993,589 $0
Net difference between projected and actual earnings on investments $790,899 $0
Changes in proportionate share $0 $2,972,321
Differences between employer contributions and employer’s proportionate share of system contributions $806,376 $842,196
Total (prior to post-MD contributions) $19,303,437 $3,814,517
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $15,488,920

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>$2,605,844</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,898,502</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$5,994,390</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(2,078,949)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$69,134</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$15,488,920</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Employer #2006: Jefferson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06431531%
Employer’s proportionate share at MD 0.05937539%

Employer’s proportionate share of system NPL/(A) at prior MD $ 9,655,221

Employer’s proportionate share of system NPL/(A) at MD $ 8,003,825
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,639,979
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,290,956

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,725,577
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (110,565)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,832

Employer’s Total Pension Expense/(Income) $ 1,620,844

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 387,068 | $ 0
Changes of assumptions | $ 1,458,955 | $ 0
Net difference between projected and actual earnings on investments | $ 82,458 | $ 0
Changes in proportionate share | | $ 429,853
Differences between employer contributions and employer’s proportionate share of system contributions | $ 158,656 | $ 71,363
Total (prior to post-MD contributions) | $ 2,087,137 | $ 501,216
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,585,921

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>$ 275,352</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>928,705</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>623,799</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(239,414)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,521)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,585,921</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03821994%

Employer’s proportionate share at MD  
0.03202839%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,737,700

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,317,439

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,357,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,775,214

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 930,814
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 100,521
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (136,851)

Employer’s Total Pension Expense/(Income)  
$ 894,484

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 208,793  
Changes of assumptions  
$ 786,992  
Net difference between projected and actual earnings on investments  
$ 44,480 | $ 0
Changes in proportionate share  
$ 652,452  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0 | $ 428,832
Total (prior to post-MD contributions)  
$ 1,692,717  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 844,534

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>$168,696</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$526,788</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$377,358</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(193,540)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(34,768)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$844,534</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  1.10983112%
Employer’s proportionate share at MD  1.08596406%

Employer’s proportionate share of system NPL/(A) at prior MD  $166,611,420
Employer’s proportionate share of system NPL/(A) at MD  $146,388,366

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $249,472,504
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $60,190,937

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $31,560,462
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(334,842)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(1,734,490)

Employer’s Total Pension Expense/(Income)  $29,491,130

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $7,079,404  $0
Changes of assumptions  $26,683,988  $0
Net difference between projected and actual earnings on investments  $1,508,143  $0
Changes in proportionate share  $117,780  $1,616,508
Differences between employer contributions and employer’s proportionate share of system contributions  $0  $4,289,542
Total (prior to post-MD contributions)  $35,389,315  $5,906,050
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $29,483,265

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>$4,882,343</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$16,968,837</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$11,640,393</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(4,063,783)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$55,474</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$29,483,265</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 20, 2018.
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

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>$ 4,137,177</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,950,401</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,843,375</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (2,702,438)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 133,405</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,361,921</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2017</td>
<td></td>
</tr>
</tbody>
</table>

Actuarial Valuation Date (liability rolled forward to MD)  

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2015</td>
<td></td>
</tr>
</tbody>
</table>

Discount rate  

<table>
<thead>
<tr>
<th>Rate</th>
<th>Employer's proportionate share at prior MD</th>
<th>Employer's proportionate share at MD</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.50%</td>
<td>1.66718011%</td>
<td>1.54554271%</td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$208,339,742</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$355,048,960</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$85,663,667</td>
</tr>
</tbody>
</table>

Employer Pension Expense for Measurement Period  

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer’s proportionate share of collective system Pension Expense/(Income)</td>
<td>$44,916,810</td>
</tr>
<tr>
<td>Net amortization of employer-specific deferred amounts from:</td>
<td></td>
</tr>
<tr>
<td>- Changes in proportionate share (per paragraph 54 of GASB 68)</td>
<td>($3,601,300)</td>
</tr>
<tr>
<td>- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)</td>
<td>$67,681</td>
</tr>
</tbody>
</table>

Employer’s Total Pension Expense/(Income)  

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$41,383,191</td>
</tr>
</tbody>
</table>

Deferred Outflow of Resources  

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$10,075,398</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$37,976,618</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$2,146,388</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$56,743</td>
<td>$13,878,233</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$3,936,366</td>
<td>$2,099,245</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$54,191,513</td>
<td>$15,977,478</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>$38,214,035</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,359,996</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>23,335,359</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,206,590</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,606,645)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(81,263)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,214,035</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.01652041%
Employer’s proportionate share at MD: 0.01879535%

Employer’s proportionate share of system NPL/(A) at prior MD: $2,480,097
Employer’s proportionate share of system NPL/(A) at MD: $2,533,620

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $4,317,752
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $1,041,756

Employer Pension Expense for Measurement Period:

- Employer’s proportionate share of collective system Pension Expense/(Income): $546,233
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $169,628
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(82,849)

Employer’s Total Pension Expense/(Income): $633,012

Deferred Outflow/(Inflow) of Resources:

| Differences between expected and actual experience | $122,527 | $0 |
| Changes of assumptions | $461,834 | $0 |
| Net difference between projected and actual earnings on investments | $26,102 | $0 |
| Changes in proportionate share | $583,429 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $287,052 |
| Total (prior to post-MD contributions) | $1,193,892 | $287,052 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $906,840 |

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>$207,095</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>414,886</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>313,290</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(32,047)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,615</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$906,840</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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>$ 900,380</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,496,848</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,760,171</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(348,461)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 63,637</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,872,575</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.48645814%
Employer’s proportionate share at MD 0.45553397%

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

Employer’s proportionate share of system NPL/(A) at MD $61,406,151
- Sensitivity: NPL/(A) using discount rate 1.00% lower $104,647,294
- Sensitivity: NPL/(A) using discount rate 1.00% higher $25,248,549

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $13,238,801
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(1,182,280)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $182,869

Employer’s Total Pension Expense/(Income) $12,239,390

Deferred Outflow of Resources
| Differences between expected and actual experience | $2,969,628 |
| Changes of assumptions | $11,193,246 |
| Net difference between projected and actual earnings on investments | $632,627 |
| Changes in proportionate share | $825 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,680,846 |
| Total (prior to post-MD contributions) | $16,477,172 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $11,526,085 |

Deferred Inflow of Resources
| 1st Fiscal Year | $0 |
| 2nd Fiscal Year | $4,389,747 |

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>$1,916,638</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,917,943</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$4,510,685</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,838,750)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,569</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$11,526,085</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2015: Yamhill County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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:  
Chances 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 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>$976,314</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,064,860</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,155,210</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(533,818)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$62,353</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,724,919</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02968170%
Employer’s proportionate share at MD 0.02807483%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,455,912
Employer’s proportionate share of system NPL/(A) at MD $ 3,784,498
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,449,475
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,556,083

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 815,915
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(62,757)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 39,045

Employer’s Total Pension Expense/(Income) $ 792,203

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 183,020  $ 0
Changes of assumptions $ 689,846  $ 0
Net difference between projected and actual earnings on investments $ 38,989  $ 0
Changes in proportionate share $ 0  $ 228,811
Differences between employer contributions and employer’s proportionate share of system contributions $ 152,886  $ 12,558
Total (prior to post-MD contributions) $ 1,064,741  $ 241,369
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 823,372

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>$ 156,006</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>460,034</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>303,508</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(99,979)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,804</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 823,372</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07843161%
Employer’s proportionate share at MD 0.08015852%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,774,406
Employer’s proportionate share of system NPL/(A) at MD $ 10,805,399

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,414,372
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,442,888

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,329,580
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (86,433)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (94,673)

Employer’s Total Pension Expense/(Income) $ 2,148,474

| Differences between expected and actual experience | $ 522,554 | $ 0 |
| Changes of assumptions | $ 1,969,631 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 111,321 | $ 0 |
| Changes in proportionate share | $ 116,962 | $ 340,928 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 221,169 |
| Total (prior to post-MD contributions) | $ 2,720,468 | $ 562,097 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,158,371 |

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>$ 332,020</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,222,005</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>841,414</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(259,446)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,378</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,158,371</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.19534246%
Employer’s proportionate share at MD 0.19007629%

Employer’s proportionate share of system NPL/(A) at prior MD $29,325,439
**Employer’s proportionate share of system NPL/(A) at MD $25,622,356**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $43,665,172
- Sensitivity: NPL/(A) using discount rate 1.00% higher $10,535,220

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $5,524,028
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(283,883)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $230,153

**Employer’s Total Pension Expense/(Income) $5,470,298**

| Differences between expected and actual experience | $1,239,108 | $0 |
| Changes of assumptions | $4,670,498 | $0 |
| Net difference between projected and actual earnings on investments | $263,970 | $0 |
| Changes in proportionate share | $0 | $1,017,204 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $953,723 | $77,255 |
| Total (prior to post-MD contributions) | $7,127,299 | $1,094,459 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $6,032,840 |

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>$1,163,022</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,232,721</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,173,527</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(586,904)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$50,474</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,032,840</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.06589548%
Employer’s proportionate share at MD 0.06336891%

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

Employer’s proportionate share of system NPL/(A) at MD $ 8,542,153
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,557,388
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,512,302

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,841,637
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (260,036)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (46,737)

Employer’s Total Pension Expense/(Income) $ 1,534,864

Deferred Outflow of Resources 413,102 0
Deferred Inflow of Resources

Differences between expected and actual experience $ 413,102 $ 0
Changes of assumptions $ 1,557,082 $ 0
Net difference between projected and actual earnings on investments $ 88,004 $ 0
Changes in proportionate share $ 0 $ 830,776
Differences between employer contributions and employer’s proportionate share of system contributions $ 146,539 $ 170,806
Total (prior to post-MD contributions) $ 2,204,727 $ 1,001,582
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,203,145

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>$ 98,876</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>806,095</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>544,932</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(255,409)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,652</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,203,145</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05826467%

Employer’s proportionate share at MD  
0.05784843%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,797,990

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,289,199

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,206,323

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,681,200

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (100,591)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (34,549)

Employer’s Total Pension Expense/(Income)  
$ 1,546,060

Deferred Outflow of Resources  
$ 377,114

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 377,114

Changes of assumptions  
$ 1,421,435

Net difference between projected and actual earnings on investments  
$ 80,338

Changes in proportionate share  
$ 1,959

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 71,631

Total (prior to post-MD contributions)  
$ 1,952,477

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,493,045

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>$ 235,170</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 872,552</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 579,258</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(206,426)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,491</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,493,045</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02573027%
Employer’s proportionate share at MD 0.02397162%

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

Employer’s proportionate share of system NPL/(A) at MD $3,231,383

- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,506,867
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,328,657

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $696,667

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $(54,097)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(10,371)

Employer’s Total Pension Expense/(Income) $632,199

Deferred Outflow of Resources $156,271 $0
Deferred Inflow of Resources $589,024 $0
Net difference between projected and actual earnings on investments $33,291 $0

Employer subsequent fiscal years
| Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
|---------------------------------|---------------------------------|
| 1st Fiscal Year                 | $88,984                         |
| 2nd Fiscal Year                 | $353,751                        |
| 3rd Fiscal Year                 | $228,197                        |
| 4th Fiscal Year                 | $(106,261)                      |
| 5th Fiscal Year                 | $(1,752)                        |
| Thereafter                      | 0                               |
| Total                           | $562,919                        |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
# Oregon Public Employees Retirement System
## Schedule of Pension Amounts under GASB 68
### Employer #2023: Morrow County Rural School District Board

<table>
<thead>
<tr>
<th>Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]</th>
<th>June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
<td>December 31, 2015</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) $ (143)
  - 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/(Inflow) of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 1 | $ 474 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 85 |
| Total (prior to post-MD contributions) | $ 1 | $ 559 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (186) | $ (558) |

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>$ (186)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (176)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (153)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (42)</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>$ (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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2015

Discount rate 
7.50%

Employer’s proportionate share at prior MD 
0.62209947%

Employer’s proportionate share at MD 
0.62244192%

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

Employer’s proportionate share of system NPL/(A) at MD 
$ 83,905,406

- Sensitivity: NPL/(A) using discount rate 1.00% lower 
$ 142,990,132

- Sensitivity: NPL/(A) using discount rate 1.00% higher 
$ 34,499,634

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) 
$ 18,089,507

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) 
    $ (152,397)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 
    $ (662,604)

Employer’s Total Pension Expense/(Income) 
$ 17,274,506

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 4,057,701 | $ 0
Changes of assumptions | $ 15,294,459 | $ 0
Net difference between projected and actual earnings on investments | $ 864,422 | $ 0
Changes in proportionate share | $ 307,081 | $ 911,055
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 1,602,420
Total (prior to post-MD contributions) | $ 20,523,663 | $ 2,513,475
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 18,010,188

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>$ 3,169,490</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,038,469</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,814,109</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,121,486)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>109,606</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,010,188</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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></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>$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 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>$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 20, 2018.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

<table>
<thead>
<tr>
<th>Measurement Date [MD]</th>
<th>June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Valuation Date</td>
<td>December 31, 2015</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Discount rate</th>
<th>7.50%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.05190197%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.05367735%</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

| Employer’s proportionate share of system NPL/(A) at prior MD | $7,791,691 |
| Employer’s proportionate share of system NPL/(A) at MD | $7,235,727 |

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

| Sensitivity: NPL/(A) using discount rate 1.00% lower | $12,331,000 |
| Sensitivity: NPL/(A) using discount rate 1.00% higher | $2,975,135 |

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 proportionate share of collective system Pension Expense/(Income) | $1,559,980 |
| Net amortization of employer-specific deferred amounts from: |
| Changes in proportionate share (per paragraph 54 of GASB 68) | $123,703 |
| Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(133,522) |

Employer’s Total Pension Expense/(Income)

| Employer’s Total Pension Expense/(Income) | $1,550,161 |

- 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

| Differences between expected and actual experience | $349,923 |
| Changes of assumptions | $1,318,944 |
| Net difference between projected and actual earnings on investments | $74,545 |
| Changes in proportionate share | $417,331 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 |
| Total (prior to post-MD contributions) | $2,160,743 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $1,716,715 |

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 of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$333,790</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>924,374</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>636,210</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(181,938)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,278</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,716,715</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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  
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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$383,907</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$1,670,621</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$1,113,906</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(493,648)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(4,749)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,670,037</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.17810326%
Employer’s proportionate share at MD 0.17902669%

Employer’s proportionate share of system NPL/(A) at prior MD $26,737,435
Employer’s proportionate share of system NPL/(A) at MD $24,132,865

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $41,126,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $9,922,782

Employer Pension Expense for Measurement Period
▪ Employer’s proportionate share of collective system Pension Expense/(Income) $5,202,902
▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(436,034)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(112,938)

Employer’s Total Pension Expense/(Income) $4,653,930

Deferred Outflow of Resources
Differences between expected and actual experience $1,167,076 $0
Changes of assumptions $4,398,991 $0
Net difference between projected and actual earnings on investments $248,625 $0
Changes in proportionate share $62,543 $1,454,031
Differences between employer contributions and employer’s proportionate share of system contributions $488,525 $504,856
Total (prior to post-MD contributions) $6,365,760 $1,958,887
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $4,406,873

Contributions subsequent to the MD

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>$597,047</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,587,407</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,746,819</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(587,494)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$63,094</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,406,873</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 3.50898973%
Employer’s proportionate share at MD 3.49209546%

Employer’s proportionate share of system NPL/(A) at prior MD $ 526,780,834
Employer’s proportionate share of system NPL/(A) at MD $ 470,735,788
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 802,219,733
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 193,553,825

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 101,487,839
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (610,165)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,485,315

Employer’s Total Pension Expense/(Income) $ 104,362,989

<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>$ 22,764,983</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 85,806,737</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 4,849,682</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,613,149</td>
<td>$ 4,497,727</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 139,871,240</td>
<td>$ 9,850,659</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>$ 130,020,581</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,229,400</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 63,637,223</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 45,078,092</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,148,147)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,224,014</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 130,020,581</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2039: Malheur County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07002315%
Employer’s proportionate share at MD 0.06636144%

Employer’s proportionate share of system NPL/(A) at prior MD $ 10,512,101
Employer’s proportionate share of system NPL/(A) at MD $ 8,945,547

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 15,244,846
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,678,167

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,928,607
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (94,111)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 62,291

Employer’s Total Pension Expense/(Income) $ 1,896,787

Deferred Outflow of Resources $ 432,610 $ 0
Deferred Inflow of Resources $ 1,630,614 $ 0
Net difference between expected and actual experience $ 92,160 $ 0
Changes in proportionate share $ 0 $ 340,353
Differences between employer contributions and employer’s proportionate share of system contributions $ 255,060 $ 14,762
Total (prior to post-MD contributions) $ 2,410,444 $ 355,115
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,055,329

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>$ 392,985</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,117,403</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 765,284</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(226,571)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,227</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,055,329</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2040: Benton County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.23314540%
Employer’s proportionate share at MD 0.25575105%

Employer’s proportionate share of system NPL/(A) at prior MD $35,000,538
Employer’s proportionate share of system NPL/(A) at MD $34,475,338

- Sensitivity: NPL/(A) using discount rate 1.00% lower $58,752,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher $14,175,327

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $7,432,678
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $368,180
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(321,696)

Employer’s Total Pension Expense/(Income) $7,479,162

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $1,667,242 $0
Changes of assumptions $6,284,239 $0
Net difference between projected and actual earnings on investments $355,177 $0
Changes in proportionate share $1,602,329 $57,992
Differences between employer contributions and employer’s proportionate share of system contributions $0 $920,808
Total (prior to post-MD contributions) $9,908,987 $978,800
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $8,930,187

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>$1,683,645</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,501,824</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,168,660</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(556,714)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$132,772</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$8,930,187</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 20, 2018.
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)]  
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 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>$658,067</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,546,437</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,679,311</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$711,657</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,202)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,169,956</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04568053%

Employer’s proportionate share at MD  
0.04500526%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,857,708

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,066,726

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 10,338,809

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,494,474

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,307,950

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (32,867)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (58,331)

Employer’s Total Pension Expense/(Income)  
$ 1,216,752

Deferred Outflow of Resources  
$ 293,389

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 293,389

Changes of assumptions  
$ 1,105,856

Net difference between projected and actual earnings on investments  
$ 62,502

Changes in proportionate share  
$ 107,426

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 8,903

Total (prior to post-MD contributions)  
$ 1,578,076

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,122,408

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>$ 196,898</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>686,784</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>427,713</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(190,650)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,663</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,122,408</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2044: Crook County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
**June 30, 2017**

Actuarial Valuation Date (liability rolled forward to MD)  
**December 31, 2015**

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01417500%

Employer’s proportionate share at MD  
0.01340778%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,807,374

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,080,095

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 743,143

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 389,659

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (10,684)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (12,894)

Employer’s Total Pension Expense/(Income)  
$ 366,081

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 87,405  | $ 0
Changes of assumptions  | $ 329,452  | $ 0
Net difference between projected and actual earnings on investments  | $ 18,620  | $ 0
Changes in proportionate share  | $ 5,582  | $ 52,662
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 0  | $ 33,270
Total (prior to post-MD contributions)  | $ 441,059  | $ 85,932
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 355,127

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>$ 62,250</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>210,109</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>140,359</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(56,262)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,329)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 355,127</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00158287%

Employer’s proportionate share at MD  
0.00142831%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 192,537

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 328,118
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 79,166

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 41,510
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 5,214
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,411

Employer’s Total Pension Expense/(Income)  
$ 51,135

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 9,311 | $ 0
Changes of assumptions | $ 35,096 | $ 0
Net difference between projected and actual earnings on investments | $ 1,984 | $ 0
Changes in proportionate share | $ 21,514 | $ 10,468
Differences between employer contributions and employer’s proportionate share of system contributions | $ 8,793 | $ 80
Total (prior to post-MD contributions) | $ 76,698 | $ 10,548
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 66,150

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 18,768</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>33,158</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>20,186</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(5,615)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(348)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 66,150</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) \( [NPL/(A)] \) \( \text{June 30, 2017} \)

Actuarial Valuation Date (liability rolled forward to MD) \( \text{December 31, 2015} \)

Discount rate \( 7.50\% \)

Employer’s proportionate share at prior MD \( 0.00010454\% \)

Employer’s proportionate share at MD \( 0.00009245\% \)

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

Employer’s proportionate share of system NPL/(A) at MD \( \$ 12,462 \)

- Sensitivity: NPL/(A) using discount rate 1.00% lower \( \$ 21,238 \)
- Sensitivity: NPL/(A) using discount rate 1.00% higher \( \$ 5,124 \)

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \( \$ 2,687 \)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \( \$ (464) \)
  - 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) \( \$ 1,380 \)

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | \$ 603 | \$ 0
Changes of assumptions | \$ 2,272 | \$ 0
Net difference between projected and actual earnings on investments | \$ 128 | \$ 0
Changes in proportionate share | \$ 0 | \$ 1,720
Differences between employer contributions and employer’s proportionate share of system contributions | \$ 0 | \$ 2,367
Total (prior to post-MD contributions) | \$ 3,003 | \$ 4,087
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | \$ (1,084) |  

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>$ (715)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>379</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>147</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>( (799) )</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>( (96) )</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (1,084)</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.27158347%
Employer’s proportionate share at MD 0.29192001%

Employer’s proportionate share of system NPL/(A) at prior MD $40,770,985
Employer’s proportionate share of system NPL/(A) at MD $39,350,928

- Sensitivity: NPL/(A) using discount rate 1.00% lower $67,061,166
- Sensitivity: NPL/(A) using discount rate 1.00% higher $16,180,037

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $8,483,826
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $1,546,480
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,140,408

Employer’s Total Pension Expense/(Income) $11,170,714

| Differences between expected and actual experience | $1,903,028 | $0 |
| Changes of assumptions | $7,172,972 | $0 |
| Net difference between projected and actual earnings on investments | $405,407 | $0 |
| Changes in proportionate share | $5,879,819 | $331,722 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $3,116,426 | $0 |
| Total (prior to post-MD contributions) | $18,477,652 | $331,722 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $18,145,930 |

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>$4,555,581</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,596,020</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,716,716</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>81,011</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>196,602</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$18,145,930</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.14796181%
Employer’s proportionate share at MD  0.13572377%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 22,212,503
**Employer’s proportionate share of system NPL/(A) at MD**  $ 18,295,616
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 31,179,069
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 7,522,662

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 3,944,426
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (422,361)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 903,897

**Employer’s Total Pension Expense/(Income)**  $ 4,425,962

<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>$ 884,784</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 3,334,964</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 188,488</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 521</td>
<td>$ 1,587,270</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 6,195,492</td>
<td>$ 1,741,477</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  TBD  N/A

**Net Deferred Outflow/(Inflow) of Resources**  $ 4,454,015

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>$ 1,350,356</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,487,987</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,244,731</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(617,544)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(11,515)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,454,015</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.97424987%
Employer’s proportionate share at MD 0.94775487%

Employer’s proportionate share of system NPL/(A) at prior MD $ 146,257,527

Employer’s proportionate share of system NPL/(A) at MD $ 127,757,715

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 217,722,473
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 52,530,517

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 27,543,804

  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (898,032)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (13,852)

Employer’s Total Pension Expense/(Income) $ 26,631,920

Deferred Outflow of Resources

Differences between expected and actual experience $ 6,178,417
Changes of assumptions $ 23,287,952
Net difference between projected and actual earnings on investments $ 1,316,204
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 889,221
Total (prior to post-MD contributions) $ 31,671,794
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 27,702,282

Deferred 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>$ 5,155,060</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,499,592</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,359,598</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,409,233)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>97,264</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,702,282</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.39976371%
Employer’s proportionate share at MD 0.39209561%

Employer’s proportionate share of system NPL/(A) at prior MD $ 60,013,815
Employer’s proportionate share of system NPL/(A) at MD $ 52,854,636
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 90,073,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 21,732,397

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,395,146
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (215,133)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (236,842)

Employer’s Total Pension Expense/(Income) $ 10,943,171

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 2,556,073 | $ 0
Changes of assumptions | $ 9,634,457 | $ 0
Net difference between projected and actual earnings on investments | $ 544,527 | $ 0
Changes in proportionate share | $ 128,700 | $ 1,007,681
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 588,873
Total (prior to post-MD contributions) | $ 12,863,757 | $ 1,596,554
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 11,267,203

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>$ 2,057,980</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,359,185</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,250,660</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (1,435,768)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 35,146</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,267,203</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.34773710%
Employer’s proportionate share at MD 0.33802743%
Employer’s proportionate share of system NPL/(A) at prior MD $ 52,203,413
Employer’s proportionate share of system NPL/(A) at MD $ 45,566,225

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 77,653,168
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 18,735,599

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,823,807
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (568,372)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 45,808

Employer’s Total Pension Expense/(Income) $ 9,301,243

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,203,602 $ 0
Changes of assumptions $ 8,305,910 $ 0
Net difference between projected and actual earnings on investments $ 469,439 $ 0
Changes in proportionate share $ 141,145 $ 2,222,642
Differences between employer contributions and employer’s proportionate share of system contributions $ 798,354 $ 389,610
Total (prior to post-MD contributions) $ 11,918,450 $ 2,612,252
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 9,306,198

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>$ 1,641,280</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 5,340,148</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,505,818</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,233,725)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 52,677</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,306,198</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.23213784%

Employer’s proportionate share at MD  
0.21575631%

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

Employer’s proportionate share of system NPL/(A) at MD  
$29,084,032

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$49,564,501

 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$11,958,567

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$6,270,345

 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (536,240)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$100,697

Employer’s Total Pension Expense/(Income)  
$5,834,802

Deferred Outflow of Resources

Differences between expected and actual experience  
$1,406,516

Changes of assumptions  
$5,301,500

Net difference between projected and actual earnings on investments  
$299,634

Changes in proportionate share  
$160,261

Differences between employer contributions and employer’s proportionate share of system contributions  
$690,287

Total (prior to post-MD contributions)  
$7,858,198

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$5,426,939

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>$945,596</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,306,263</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,101,429</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(922,503)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,846)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,426,939</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2105: City of Astoria

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07660144%

Employer’s proportionate share at MD  
0.08271266%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 11,499,655

Employer’s proportionate share of system NPL/(A) at MD  
$ 11,149,698

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 19,001,121
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,584,454

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,403,809
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (36,197)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 62,343

Employer’s Total Pension Expense/(Income)  
$ 2,429,955

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 539,204  | $ 0
Changes of assumptions  | $ 2,032,391  | $ 0
Net difference between projected and actual earnings on investments  | $ 114,868  | $ 0
Changes in proportionate share  | $ 433,574  | $ 464,143
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 263,345  | $ 34,289
Total (prior to post-MD contributions)  | $ 3,383,382  | $ 498,432
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 2,884,950

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>$ 555,622</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,456,402</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 990,213</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(170,430)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 53,143</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,884,950</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.48479016%
Employer’s proportionate share at MD 0.47669710%
Employer’s proportionate share of system NPL/(A) at prior MD $ 72,778,259
Employer’s proportionate share of system NPL/(A) at MD $ 64,258,949
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 109,508,982
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 26,421,542

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 13,853,848
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (455,338)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (763,797)

Employer’s Total Pension Expense/(Income) $ 12,634,713

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 3,107,590 | $ 0
Changes of assumptions | $ 11,713,260 | $ 0
Net difference between projected and actual earnings on investments | $ 662,018 | $ 0
Changes in proportionate share | $ 356,791 | $ 2,120,676
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 1,782,556
Total (prior to post-MD contributions) | $ 15,839,659 | $ 3,903,232
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 11,936,427

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>$ 1,832,387</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,127,658</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,774,400</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,840,926)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,907</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,936,427</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.37779751%
Employer’s proportionate share at MD 0.39951843%

Employer’s proportionate share of system NPL/(A) at prior MD $ 56,716,178
**Employer’s proportionate share of system NPL/(A) at MD** $ 53,855,235
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 91,779,154
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 22,143,816

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,610,869
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 353,377
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 445,217

**Employer’s Total Pension Expense/(Income)** $ 12,409,463

| Differences between expected and actual experience | $ 2,604,462 | $ 0 |
| Changes of assumptions | $ 9,816,849 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 554,835 | $ 0 |
| Changes in proportionate share | $ 1,508,354 | $ 60 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,965,261 | $ 182,117 |
| Total (prior to post-MD contributions) | $ 16,449,761 | $ 182,177 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 16,267,584 |

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 3,356,066</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>7,722,428</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>5,521,634</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(591,264)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>258,720</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,267,584</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06405987%
Employer’s proportionate share at MD 0.06719134%

Employer’s proportionate share of system NPL/(A) at prior MD $ 9,616,874
Employer’s proportionate share of system NPL/(A) at MD $ 9,057,418
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 15,435,494
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,724,165

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,952,726
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (67,614)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (65,441)

Employer’s Total Pension Expense/(Income) $ 1,819,671

Deferred Outflow of Resources $ 438,021
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 1,651,006
Net difference between projected and actual earnings on investments $ 93,313
Changes in proportionate share $ 254,714
Differences between employer contributions and employer’s proportionate share of system contributions $ 81,083
Total (prior to post-MD contributions) $ 2,518,137
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,862,386

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>$ 297,063</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,038,244</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 701,786</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (201,599)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 26,891</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,862,386</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02015749%

Employer’s proportionate share at MD  
0.02038984%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,026,107

Employer’s proportionate share of system NPL/(A) at MD  $ 2,748,558

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,684,045
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,130,133

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 592,573
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,646)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,277

Employer’s Total Pension Expense/(Income) $ 577,204

Deferred Outflow of Resources $ 132,921
Changes of assumptions $ 501,013
Net difference between expected and actual earnings on investments $ 28,317

Deferred Inflow of Resources $ 0

Changes in proportionate share $ 42,070
Differences between employer contributions and employer’s proportionate share of system contributions $ 40,517
Total (prior to post-MD contributions) $ 744,838
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 603,780

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>$ 115,154</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 335,532</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 215,941</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (68,428)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,581</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 603,780</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 1.34247606%
Employer’s proportionate share at MD 1.35598482%

Employer’s proportionate share of system NPL/(A) at prior MD $ 201,536,828
Employer’s proportionate share of system NPL/(A) at MD $ 182,787,266

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 311,502,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 75,157,180

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 39,407,849
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 448,792
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(397,975)

Employer’s Total Pension Expense/(Income) $ 39,458,666

Deferred Outflow of Resources

Differences between expected and actual experience $ 8,839,670 $ 0
Changes of assumptions $ 33,318,858 $ 0
Net difference between projected and actual earnings on investments $ 1,883,137 $ 0
Changes in proportionate share $ 2,108,054 $ 301,282
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,530,024 $ 1,757,926
Total (prior to post-MD contributions) $ 47,679,743 $ 2,059,208
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 45,620,535

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>$ 8,730,999</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>23,647,409</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>16,593,942</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,739,923)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>388,109</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 45,620,535</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00007668%

Employer’s proportionate share at MD  
0.00006384%

Employer’s proportionate share of system NPL/(A) at prior MD  
$11,511

**Employer’s proportionate share of system NPL/(A) at MD**  
$8,606

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$14,666
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$3,538

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$1,855

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (490)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$10,034

**Employer’s Total Pension Expense/(Income)**  
$11,399

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ | 416  
$ | 0
Changes of assumptions  
$ | 1,569  
$ | 0
Net difference between projected and actual earnings on investments  
$ | 89  
$ | 0
Changes in proportionate share  
$ | 12  
$ | 1,841
Differences between employer contributions and employer’s proportionate share of system contributions  
$ | 44,055  
$ | 761
Total (prior to post-MD contributions)  
$ | 46,141  
$ | 2,602
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ | 43,539

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>$9,953</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,717</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,572</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,431</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,866</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$43,539</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 20, 2018.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

<table>
<thead>
<tr>
<th>Date/Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2017</td>
</tr>
<tr>
<td>December 31, 2015</td>
</tr>
<tr>
<td>Discount rate 7.50%</td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD 0.18060076%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD 0.17051725%</td>
</tr>
<tr>
<td>Employer’s proportionate share of system NPL/(A) at prior MD $ 27,112,367</td>
</tr>
<tr>
<td>Employer’s proportionate share of system NPL/(A) at MD $ 22,985,790</td>
</tr>
<tr>
<td>Sensitivity: NPL/(A) using discount rate 1.00% lower $ 39,171,983</td>
</tr>
<tr>
<td>Sensitivity: NPL/(A) using discount rate 1.00% higher $ 9,451,135</td>
</tr>
<tr>
<td>Employer Pension Expense for Measurement Period</td>
</tr>
<tr>
<td>Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,955,600</td>
</tr>
</tbody>
</table>
| Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (520,441)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 96,793 |
| Employer’s Total Pension Expense/(Income) $ 4,531,952 |

<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>$ 1,111,603</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 4,189,899</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 236,808</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 1,859,378</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 667,961</td>
<td>$ 169,113</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 6,206,271</td>
<td>$ 2,028,491</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>$ 4,177,780</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 667,899</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,535,338</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,633,007</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(677,185)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18,721</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,177,780</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.51758719%
Employer’s proportionate share at MD 0.52504421%
Employer’s proportionate share of system NPL/(A) at prior MD $ 77,701,855
Employer’s proportionate share of system NPL/(A) at MD $ 70,776,158
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 120,615,496
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 29,101,242

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 15,258,919
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 354,224
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (1,428,176)

Employer’s Total Pension Expense/(Income) $ 14,184,967

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 3,422,765 | $ 0
Changes of assumptions | $ 12,901,231 | $ 0
Net difference between projected and actual earnings on investments | $ 729,160 | $ 0
Changes in proportionate share | $ 1,080,196 | $ 9,473
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 4,041,070
Total (prior to post-MD contributions) | $ 18,133,352 | $ 4,050,543
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 14,082,809

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>$ 2,287,058</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,138,639</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,552,746</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,943,215)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>47,580</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,082,809</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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:
  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 | $ 3,568,209 | $ 0
Changes of assumptions | $ 13,449,446 | $ 0
Net difference between projected and actual earnings on investments | $ 760,145 | $ 0
Changes in proportionate share | $ 0 | $ 4,040,376
Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,190,849 | $ 636,417
Total (prior to post-MD contributions) | $ 20,968,649 | $ 4,676,793
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 16,291,856

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>$ 2,946,276</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,954,586</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,083,314</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,802,825)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>110,505</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
</tbody>
</table>
| Total                           | $ 16,291,856                                                                          

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.22910710%

Employer’s proportionate share at MD  
0.21761806%

Employer’s proportionate share of system NPL/(A) at prior MD  
$34,394,295

Employer’s proportionate share of system NPL/(A) at MD  
$29,334,997

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
$49,992,191

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
$12,061,757

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
$6,324,451

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$517,069
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$1,148,358

Employer’s Total Pension Expense/(Income)  
$6,955,740

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$1,418,653  
$0

Changes of assumptions  
$5,347,247  
$0

Net difference between projected and actual earnings on investments  
$302,219  
$0

Changes in proportionate share  
$62,689  
$1,973,489

Differences between employer contributions and employer’s proportionate share of system contributions  
$4,889,755  
$152,351

Total (prior to post-MD contributions)  
$12,020,563  
$2,125,840

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$9,894,723

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>$2,024,346</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,376,195</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,135,258</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$67,321</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$291,602</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$9,894,723</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 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.07264070%  

Employer’s proportionate share at MD  
0.07724391%  

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,412,508  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 17,744,815  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,281,342  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,244,875  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (117,601)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (175,542)  

Employer’s Total Pension Expense/(Income)  
$ 1,951,732  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience | $ 503,553 | $ 0  
Changes of assumptions | $ 1,898,015 | $ 0  
Net difference between projected and actual earnings on investments | $ 107,273 | $ 0  
Changes in proportionate share | $ 311,774 | $ 618,807  
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 511,978  
Total (prior to post-MD contributions) | $ 2,820,615 | $ 1,130,785  
Contributions subsequent to the MD | TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources | $ 1,689,830  

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>$ 201,325</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,054,518</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 690,379</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(279,857)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 23,465</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,689,830</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.13670999%
Employer’s proportionate share at MD 0.13760440%
Employer’s proportionate share of system NPL/(A) at prior MD $ 20,523,344
Employer’s proportionate share of system NPL/(A) at MD $ 18,549,125
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 31,611,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,626,899

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,999,081
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,797
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (59,292)

Employer’s Total Pension Expense/(Income) $ 3,945,586

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 897,044 $ 0
Changes of assumptions $ 3,381,175 $ 0
Net difference between projected and actual earnings on investments $ 191,099 $ 0
Changes in proportionate share $ 153,019 $ 154,468
Differences between employer contributions and employer’s proportionate share of system contributions $ 15,394 $ 149,404
Total (prior to post-MD contributions) $ 4,637,731 $ 303,872
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 4,333,859

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>$ 827,364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,333,841</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,576,445</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(435,600)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 31,809</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,333,859</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
**Oregon Public Employees Retirement System**

**Schedule of Pension Amounts under GASB 68**

**Employer #2120: City of Lake Oswego**

- **Actuarial Valuation Date** (liability rolled forward to MD): December 31, 2015
- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.35427271%
- **Employer’s proportionate share at MD**: 0.32393907%
- **Employer’s proportionate share of system NPL/(A) at prior MD**: $53,184,560
- **Employer’s proportionate share of system NPL/(A) at MD**: $43,667,109
- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $74,416,727
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $17,954,734

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $9,414,369
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(1,089,685)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $122,370

**Employer’s Total Pension Expense/(Income)**: $8,447,054

| Differences between expected and actual experience | $2,111,760 | $0 |
| Changes of assumptions | $7,959,735 | $0 |
| Net difference between projected and actual earnings on investments | $449,874 | $0 |
| Changes in proportionate share | $0 | $4,052,976 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,250,448 | $435,233 |
| Total (prior to post-MD contributions) | $11,771,817 | $4,488,209 |
| Contributions subsequent to the MD | TBD | N/A |
| **Net Deferred Outflow/(Inflow) of Resources** | $7,283,608 |

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>$1,106,344</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,672,199</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,988,020</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,459,029)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(23,926)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$7,283,608</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2121: City of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 3.78332893%
Employer’s proportionate share at MD 3.71313021%

Employer’s proportionate share of system NPL/(A) at prior MD $ 567,965,517

Employer’s proportionate share of system NPL/(A) at MD $ 500,531,356

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 852,996,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 205,804,956

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 107,911,587
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (480,820)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,599,732)

Employer’s Total Pension Expense/(Income) $ 102,831,035

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 24,205,909 | $ 0 |
| Changes of assumptions | $ 91,237,937 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,156,646 | $ 0 |
| Changes in proportionate share | $ 1,531,129 | $ 4,754,537 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 10,745,602 |
| Total (prior to post-MD contributions) | $ 122,131,621 | $ 15,500,139 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 106,631,482 |

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>$ 18,688,626</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 59,786,590</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 41,003,464</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,199,360)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 352,162</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 106,631,482</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2122: City of Redmond

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.11039720%
Employer’s proportionate share at MD 0.11235671%
Employer’s proportionate share of system NPL/(A) at prior MD $ 16,573,183
Employer’s proportionate share of system NPL/(A) at MD $ 15,145,727
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 25,811,084
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,227,513

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,265,329
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 71,267
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(53,446)

Employer’s Total Pension Expense/(Income) $ 3,283,150

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 732,454 $ 0
Changes of assumptions $ 2,760,796 $ 0
Net difference between projected and actual earnings on investments $ 156,036 $ 0
Changes in proportionate share $ 245,749 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 135,483
Total (prior to post-MD contributions) $ 3,895,035 $ 135,483
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,759,552

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>$ 737,060</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,967,370</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,349,342</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(325,244)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 31,025</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,759,552</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2123: City of St Helens

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05635145%

Employer’s proportionate share at MD  
0.05093834%

Employer’s proportionate share of system NPL/(A) at prior MD  
$8,459,661

Employer’s proportionate share of system NPL/(A) at MD  
$6,866,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $11,701,782

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $2,823,322

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,480,378

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) 
    $ (192,495)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 
    $ 66,622

Employer’s Total Pension Expense/(Income)  
$1,354,505

Deferred Outflow of Resources | Deferred Inflow of Resources
-------------------------------|-----------------------------
Differences between expected and actual experience  
$ 332,067 | $ 0
Changes of assumptions  
$ 1,251,642 | $ 0
Net difference between projected and actual earnings on investments  
$ 70,741 | $ 0
Changes in proportionate share  
$ 0 | $ 714,552
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 286,809 | $ 30,659
Total (prior to post-MD contributions)  
$ 1,941,259 | $ 745,211
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,196,048

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>$ 200,203</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 753,766</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 474,275</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (228,569)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (3,627)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,196,048</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015
Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00486952%
Employer’s proportionate share at MD: 0.00679912%

Employer’s proportionate share of system NPL/(A) at prior MD: $731,028
Employer’s proportionate share of system NPL/(A) at MD: $916,524

Sensitivity: NPL/(A) using discount rate 1.00% lower: $1,561,924
Sensitivity: NPL/(A) using discount rate 1.00% higher: $376,850

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $197,597
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $12,627
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(19,266)

Employer’s Total Pension Expense/(Income): $190,958

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $44,323 | $0
Changes of assumptions | $167,066 | $0
Net difference between projected and actual earnings on investments | $9,442 | $0
Changes in proportionate share | $130,692 | $53,434
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $54,620
Total (prior to post-MD contributions) | $351,523 | $108,054
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $243,469 |

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>$36,885</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>113,593</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>85,725</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,398)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,664</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$243,469</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 20, 2018.
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)] [MD] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09952936%
Employer’s proportionate share at MD 0.10294248%

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

Employer’s proportionate share of system NPL/(A) at MD $13,876,685

- Sensitivity: NPL/(A) using discount rate 1.00% lower $23,648,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher $5,705,718

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $2,991,731
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (99,536)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (66,782)

Employer’s Total Pension Expense/(Income) $2,825,413

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $671,082 $0
Changes of assumptions $2,529,472 $0
Net difference between projected and actual earnings on investments $142,962 $0
Changes in proportionate share $231,170 $447,140
Differences between employer contributions and employer’s proportionate share of system contributions $133,971 $211,166
Total (prior to post-MD contributions) $3,708,657 $658,306
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $3,050,351

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>$492,657</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,639,019</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,163,376</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(283,431)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$38,732</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,050,351</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2127: City of Cottage Grove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05854618%
Employer’s proportionate share at MD 0.06087047%

Employer’s proportionate share of system NPL/(A) at prior MD $8,789,141

Employer’s proportionate share of system NPL/(A) at MD $8,205,362

- Sensitivity: NPL/(A) using discount rate 1.00% lower $13,983,436
- Sensitivity: NPL/(A) using discount rate 1.00% higher $3,373,823

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,769,027

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $56,339
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(28,201)

Employer’s Total Pension Expense/(Income) $1,797,165

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $396,815 $0
Changes of assumptions $1,495,691 $0
Net difference between projected and actual earnings on investments $84,534 $0
Changes in proportionate share $208,713 $0
Differences between employer contributions and employer’s proportionate share of system contributions $9,076 $99,397
Total (prior to post-MD contributions) $2,194,829 $99,397
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,095,432

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>$417,793</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,081,120</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>740,719</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(164,741)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,541</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,095,432</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD 0.02219285%
Employer’s proportionate share at MD 0.02273036%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,331,662
Employer’s proportionate share of system NPL/(A) at MD  $ 3,064,061
   ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 5,221,720
   ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,259,859

Employer Pension Expense for Measurement Period
   ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 660,593
   ▪ Net amortization of employer-specific deferred amounts from:
      o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (22,722)
      o Differences between employer contributions and employer’s proportionate
        share of system contributions (per paragraph 55 of GASB 68)  $ (16,237)

Employer’s Total Pension Expense/(Income)  $ 621,634

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 148,179  $ 0
Changes of assumptions  $ 558,524  $ 0
Net difference between projected and actual earnings on investments  $ 31,567  $ 0
Changes in proportionate share  $ 73,033  $ 153,286
Differences between employer contributions and employer’s proportionate share of system contributions  $ 40,862  $ 63,501
Total (prior to post-MD contributions)  $ 852,165  $ 216,787
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources  $ 635,378

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>$ 106,547</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>356,779</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>236,723</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(72,488)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,817</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 635,378</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 20, 2018.
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, 2017  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  
Discount rate  
7.50%  
Employer’s proportionate share at prior MD  
0.00256239%  
Employer’s proportionate share at MD  
0.00572604%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 384,674  
**Employer’s proportionate share of system NPL/(A) at MD**  
$ 771,872  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 1,315,411  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 317,373  

**Employer Pension Expense for Measurement Period**  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 166,411  
  - Net amortization of employer-specific deferred amounts from:  
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ 81,911  
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $ 3,892  

**Employer’s Total Pension Expense/(Income)**  
$ 252,214  

**Deferred Outflow of Resources**  

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 37,328</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 140,699</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 7,952</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 320,138</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 18,660</td>
</tr>
</tbody>
</table>

**Deferred Inflow of Resources**  

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 524,777</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 504,797</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 122,458</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>183,660</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>147,048</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>36,934</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,697</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 504,797</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate                7.50%
Employer’s proportionate share at prior MD  0.00669864%
Employer’s proportionate share at MD       0.00694023%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,005,621
Employer’s proportionate share of system NPL/(A) at MD     $ 935,546
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,594,341
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 384,671

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 201,698
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,152)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,819)

Employer’s Total Pension Expense/(Income) $ 196,727

| Differences between expected and actual experience | $ 45,243 | $ 0 |
| Changes of assumptions | $ 170,533 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 9,638 | $ 0 |
| Changes in proportion share | $ 25,782 | $ 32,612 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,257 | $ 14,611 |
| Total (prior to post-MD contributions) | $ 258,453 | $ 47,223 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 211,230 |

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>$ 39,456</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>115,385</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>76,240</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(21,956)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,106</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 211,230</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 20, 2018.
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)]  
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/(Inflow) of Resources  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05393323%

Employer’s proportionate share at MD  
0.05059117%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,819,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,622,029
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,804,080

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,470,289

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (65,274)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 29,545

Employer’s Total Pension Expense/(Income)  
$ 1,434,560

Deferred Outflow of Resources  
$ 329,804

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 1,243,111

Net difference between projected and actual earnings on investments  
$ 70,259

Changes in proportionate share  
$ 20,276

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 160,353

Total (prior to post-MD contributions)  
$ 1,823,803

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,527,719

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>$ 288,125</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 842,573</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 576,604</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(181,514)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,932</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,527,719</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01052925%

Employer’s proportionate share at MD  
0.01042347%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,405,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,394,526

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 577,734

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 302,929

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 38,614
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(40,962)

Employer’s Total Pension Expense/(Income)  
$ 300,581

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 67,951 | $ 0 |
| Changes of assumptions | $ 256,122 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 14,476 | $ 0 |

Deferred Inflow of Resources

| Changes in proportion share | $ 124,384 | $ 7,165 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 135,381 |
| Total (prior to post-MD contributions) | $ 462,933 | $ 142,546 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 320,387

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>$ 64,377</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>179,638</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>123,431</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(44,200)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,859)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 320,387</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05938091%
Employer’s proportionate share at MD 0.06167821%

Employer’s proportionate share of system NPL/(A) at prior MD $8,914,453
Employer’s proportionate share of system NPL/(A) at MD $8,314,246
• Sensitivity: NPL/(A) using discount rate 1.00% lower $14,168,993
• Sensitivity: NPL/(A) using discount rate 1.00% higher $3,418,593

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $1,792,502
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(59,425)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(55,165)

Employer’s Total Pension Expense/(Income) $1,677,912

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $402,080 $0
Changes of assumptions $1,515,539 $0
Net difference between projected and actual earnings on investments $85,656 $0
Changes in proportionate share $190,673 $363,744
Differences between employer contributions and employer’s proportionate share of system contributions $30,050 $145,528
Total (prior to post-MD contributions) $2,223,998 $509,272
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,714,726

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>$280,236</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>957,703</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>640,558</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(188,001)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,231</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,714,726</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.08251518%
Employer’s proportionate share at MD  0.08331687%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 12,387,444
Employer’s proportionate share of system NPL/(A) at MD  $ 11,231,146
-  Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 19,139,923
-  Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,617,943

Employer Pension Expense for Measurement Period
-  Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,421,368
-  Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (54,387)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 1,834

Employer’s Total Pension Expense/(Income)  $ 2,368,815

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 543,143  $ 0
Changes of assumptions  $ 2,047,237  $ 0
Net difference between projected and actual earnings on investments  $ 115,707  $ 0
Changes in proportionate share  $ 125,949  $ 319,666
Differences between employer contributions and employer’s proportionate share of system contributions  $ 178,901  $ 111,473
Total (prior to post-MD contributions)  $ 3,010,937  $ 431,139
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 2,579,798

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>$ 480,790</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,390,650</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>931,067</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(250,468)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,759</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,579,798</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00231997%

Employer’s proportionate share at MD  
0.00238923%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 348,281

Employer’s proportionate share of system NPL/(A) at MD  
$ 322,069

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 548,865
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 132,426

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 69,436
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (610)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,916

Employer’s Total Pension Expense/(Income)  
$ 73,742

Deferred Outflow of Resources   Deferred Inflow of Resources

Differences between expected and actual experience  
$ 15,575  
$ 0

Changes of assumptions  
$ 58,707  
$ 0

Net difference between projected and actual earnings on investments  
$ 3,318  
$ 0

Changes in proportionate share  
$ 5,458  
$ 4,643

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 17,370  
$ 75

Total (prior to post-MD contributions)  
$ 100,428  
$ 4,718

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 95,710

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>$ 19,600</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 45,743</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 33,030</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(3,982)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,320</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 95,710</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00551579%
Employer’s proportionate share at MD  0.00572006%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 828,048

Employer’s proportionate share of system NPL/(A) at MD  $ 771,066

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,314,038
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 317,042

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 166,237
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 4,281
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 12,789

Employer’s Total Pension Expense/(Income)  $ 183,307

Deferred Outflow of Resources |
Differences between expected and actual experience  $ 37,289
Changes of assumptions  $ 140,552
Net difference between projected and actual earnings on investments  $ 7,944
Changes in proportionate share  $ 19,024
Differences between employer contributions and employer’s proportionate share of system contributions  $ 60,430
Total (prior to post-MD contributions)  $ 265,239
Contributions subsequent to the MD  TBD
Net Deferred Outflow(Inflow) of Resources  $ 251,282

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>$ 53,686</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>119,414</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>84,777</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(9,712)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,116</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 251,282</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02909799%
Employer’s proportionate share at MD 0.03100212%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,368,284
**Employer’s proportionate share of system NPL/(A) at MD** $ 4,179,097

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,121,945
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,718,332

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 900,989
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (243,476)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 412,578

**Employer’s Total Pension Expense/(Income)** $ 1,070,091

| Differences between expected and actual experience | $ 202,103 | $ 0 |
| Changes of assumptions | $ 761,775 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 43,055 | $ 0 |
| Changes in proportionate share | $ 136,473 | $ 912,768 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 778,830 | $ 215,876 |
| Total (prior to post-MD contributions) | $ 1,922,236 | $ 1,128,644 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 793,592 |

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>$ 367,559</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>514,096</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>78,115</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(174,282)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,103</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 793,592</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00193431%
Employer’s proportionate share at MD  0.00189594%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 290,385
**Employer’s proportionate share of system NPL/(A) at MD**  $ 255,573
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 435,544
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 105,085

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 55,100
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 732
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,325)

**Employer’s Total Pension Expense/(Income)**  $ 52,507

| Differences between expected and actual experience | $ 12,360 | $ 0 |
| Changes of assumptions | $ 46,586 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,633 | $ 0 |
| Changes in proportionate share | $ 4,083 | $ 2,599 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 243 | $ 7,043 |
| Total (prior to post-MD contributions) | $ 65,905 | $ 9,642 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 56,263 |

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>$ 9,544</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,962</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,320)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>214</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 56,263</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2148: City of Klamath Falls

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09248144%
Employer’s proportionate share at MD 0.08938908%

Employer’s proportionate share of system NPL/(A) at prior MD $ 13,883,611
Employer’s proportionate share of system NPL/(A) at MD $ 12,049,682
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 20,534,858
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,954,503

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,597,840
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 25,896
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(135,140)

Employer’s Total Pension Expense/(Income) $ 2,488,596

| Differences between expected and actual experience | $ 582,728 | $ 0 |
| Changes of assumptions | $ 2,196,442 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 124,140 | $ 0 |
| Changes in proportionate share | $ 199,669 | $ 209,445 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 385,080 |
| Total (prior to post-MD contributions) | $ 3,102,979 | $ 594,525 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,508,454 |

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>$ 462,970</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,446,253</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>963,429</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(359,620)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,578)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,508,454</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.00367134%
Employer’s proportionate share at MD  
0.00264225%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 551,153
Employer’s proportionate share of system NPL/(A) at MD  
$ 356,176
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 606,989
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 146,450

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 76,789
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (28,111)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,681)

Employer’s Total Pension Expense/(Income)  
$ 38,997

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 17,225 | $ 0 |
| Changes of assumptions | $ 64,925 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,669 | $ 0 |
| Changes in proportion share | $ 0 | $ 103,962 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,689 | $ 23,613 |
| Total (prior to post-MD contributions) | $ 90,508 | $ 127,575 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (37,067) |

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>$ (20,878)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,921</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,843</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(25,944)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,009)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -37,067</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2150: City of Bandon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]   June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)   December 31, 2015
Discount rate   7.50%
Employer’s proportionate share at prior MD   0.02548234%
Employer’s proportionate share at MD   0.02399217%

Employer’s proportionate share of system NPL/(A) at prior MD   $ 3,825,491

Employer’s proportionate share of system NPL/(A) at MD   $ 3,234,154
  - Sensitivity: NPL/(A) using discount rate 1.00% lower   $ 5,511,588
  - Sensitivity: NPL/(A) using discount rate 1.00% higher   $ 1,329,796

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)   $ 697,264
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)   $ (94,815)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)   $ (889)

Employer’s Total Pension Expense/(Income)   $ 601,560

Deferred Outflow of Resources   Deferred Inflow of Resources

Differences between expected and actual experience   $ 156,405   $ 0
Changes of assumptions   $ 589,529   $ 0
Net difference between projected and actual earnings on investments   $ 33,319   $ 0
Changes in proportionate share   $ 0   $ 335,728
Differences between employer contributions and employer’s proportionate share of system contributions   $ 86,718   $ 51,289
Total (prior to post-MD contributions)   $ 865,971   $ 387,017
Contributions subsequent to the MD   TBD   N/A
Net Deferred Outflow/(Inflow) of Resources   $ 478,954

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>$ 57,879</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>322,496</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>202,175</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(105,200)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,604</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 478,954</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10173795%
Employer’s proportionate share at MD 0.09624690%

Employer’s proportionate share of system NPL/(A) at prior MD $ 15,273,229

Employer’s proportionate share of system NPL/(A) at MD $ 12,974,119
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 22,110,267
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,334,607

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,797,143
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (128,403)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (149,294)

Employer’s Total Pension Expense/(Income) $ 2,519,446

Deferred Outflow of Resources
Differences between expected and actual experience $ 627,434
Changes of assumptions $ 2,364,950
Net difference between projected and actual earnings on investments $ 133,664
Changes in proportionate share $ 135,523
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total (prior to post-MD contributions) $ 3,261,571
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 2,227,254

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>$ 338,417</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,407,521</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 916,953</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (427,671)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (7,966)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,227,254</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.09467864%

Employer’s proportionate share at MD  
0.09757879%

Employer’s proportionate share of system NPL/(A) at prior MD  
$14,213,462

Employer’s proportionate share of system NPL/(A) at MD  
$13,153,658

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $22,416,235

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $5,408,428

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,835,850

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $22,347
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $78,627

Employer’s Total Pension Expense/(Income)  
$2,734,876

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $636,116 | $0
Changes of assumptions | $2,397,677 | $0
Net difference between projected and actual earnings on investments | $135,514 | $0
Changes in proportionate share | $196,426 | $220,863
Differences between employer contributions and employer’s proportionate share of system contributions | $20,935 | $213,645
Total (prior to post-MD contributions) | $3,386,668 | $434,508
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $2,952,160

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>$523,665</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,599,511</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,096,416</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(296,235)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$28,804</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,952,160</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2155: City of Corvallis

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
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 $1,900,066 $0
Changes of assumptions $7,161,810 $0
Net difference between projected and actual earnings on investments $404,776 $0
Changes in proportionate share $0 $1,839,415
Differences between employer contributions and employer’s proportionate share of system contributions $0 $834,987
Total (prior to post-MD contributions) $9,466,652 $2,674,402
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $6,792,250

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>$1,024,560</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,248,304</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,796,719</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,260,709)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(16,623)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,792,250</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03986122%
Employer’s proportionate share at MD 0.03644359%

Employer’s proportionate share of system NPL/(A) at prior MD $5,984,095

Employer’s proportionate share of system NPL/(A) at MD $4,912,610
- Sensitivity: NPL/(A) using discount rate 1.00% lower $8,371,984
- Sensitivity: NPL/(A) using discount rate 1.00% higher $2,019,932

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,059,129

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ (58,571)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (37,740)

Employer’s Total Pension Expense/(Income) $962,818

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $237,576 | $0
Changes of assumptions $895,481 | $0
Net difference between projected and actual earnings on investments $50,611 | $0
Changes in proportionate share $32,820 | $292,243
Differences between employer contributions and employer’s proportionate share of system contributions $9,740 | $91,786
Total (prior to post-MD contributions) $1,226,228 | $384,029
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $842,199

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

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
---|---
1st Fiscal Year | $136,978
2nd Fiscal Year | 539,322
3rd Fiscal Year | 348,202
4th Fiscal Year | (174,093)
5th Fiscal Year | (8,209)
Thereafter | 0
Total | $842,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05304484%

Employer’s proportionate share at MD  
0.05152128%

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

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 6,945,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,835,698
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,855,632

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,497,320
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (109,668)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 28,913

**Employer’s Total Pension Expense/(Income)**  
$ 1,416,565

| Differences between expected and actual experience | $ 335,867 | $ 0 |
| Changes of assumptions | $ 1,265,966 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 71,551 | $ 0 |
| Changes in proportionate share | $ 0 | $ 373,346 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 203,858 | $ 55,074 |
| Total (prior to post-MD contributions) | $ 1,877,242 | $ 428,420 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,448,822 | 

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>$ 249,053</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 813,508</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 546,935</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(172,654)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,980</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,448,822</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.04763956%  
Employer’s proportionate share at MD  
0.04692670%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,151,804  
Employer’s proportionate share of system NPL/(A) at MD  
$ 6,325,737  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 10,780,211  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,600,972  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,363,791  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (106,141)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,662  

Employer’s Total Pension Expense/(Income)  
$ 1,259,312  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience  
$ 305,915  
Changes of assumptions  
$ 1,153,069  
Net difference between projected and actual earnings on investments  
$ 65,170  
Changes in proportionate share  
$ 0  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 125,003  
Total (prior to post-MD contributions)  
$ 1,649,157  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 1,224,359  

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>$ 195,917</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 711,688</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 472,347</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(165,990)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 10,397</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,224,359</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07036251%

Employer’s proportionate share at MD  
0.07185807%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 10,563,046

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 9,686,495

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 16,507,556
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,982,825

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,088,351
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (112,335)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 27,090

**Employer’s Total Pension Expense/(Income)**  
$ 2,003,106

| Differences between expected and actual experience | $ 468,443 | $ 0 |
| Changes of assumptions | $ 1,765,675 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 99,794 | $ 0 |
| Changes in proportionate share | $ 179,987 | $ 556,650 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 209,291 | $ 86,876 |
| Total (prior to post-MD contributions) | $ 2,723,190 | $ 643,526 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,079,664 |

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>$ 374,746</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,155,648</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 746,997</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(225,403)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 27,676</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,079,664</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00392252%
Employer’s proportionate share at MD 0.00416934%

Employer’s proportionate share of system NPL/(A) at prior MD $588,861
Employer’s proportionate share of system NPL/(A) at MD $562,029

- Sensitivity: NPL/(A) using discount rate 1.00% lower $957,799
- Sensitivity: NPL/(A) using discount rate 1.00% higher $231,091

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $121,170
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (13,714)
  - 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) $107,649

<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>$27,180</td>
<td>$0</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$102,448</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$5,790</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$16,716</td>
<td>$56,218</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$8,040</td>
<td>$5,328</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$160,174</td>
<td>$61,546</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>$98,628</td>
<td>0</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$13,169</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>58,678</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,724</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,063)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,121</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$98,628</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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>$39,156</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$210,269</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$130,050</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(84,733)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(5,979)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$288,763</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.10097892%

Employer’s proportionate share at MD  
0.10160770%

Employer’s proportionate share of system NPL/(A) at prior MD  
$15,159,281

Employer’s proportionate share of system NPL/(A) at MD  
$13,696,756

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $23,341,774
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $5,631,736

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,952,939

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $69,069
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(98,851)

Employer’s Total Pension Expense/(Income)  
$2,923,157

Deferred Outflow of Resources  
662,381  
2,496,674  
141,109  
328,488  
0  
3,628,652  
TBD

Deferred Inflow of Resources  
0  
0  
0  
65,929  
259,514  
325,443  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$3,303,209

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>$620,648</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,743,013</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,230,091</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(308,491)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$17,948</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,303,209</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02409154%

Employer’s proportionate share at MD  
0.02166740%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,920,774

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,977,532

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,200,943

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 629,701

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (102,793)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (28,839)

Employer’s Total Pension Expense/(Income)  
$ 498,069

Deferred Outflow of Resources  
$ 141,250

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 141,250

Changes of assumptions  
$ 532,405

Net difference between projected and actual earnings on investments  
$ 30,091

Changes in proportionate share  
$ 13,130

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 24,999

Total (prior to post-MD contributions)  
$ 741,875

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 267,225

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>$ 7,069</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>246,013</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>141,831</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(122,292)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,396)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 267,225</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD) .................. December 31, 2015

Discount rate .......................... 7.50%
Employer’s proportionate share at prior MD .......................... 0.00988271%
Employer’s proportionate share at MD .......................... 0.01008382%

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

Employer’s proportionate share of system NPL/(A) at MD .......................... $ 1,359,303

- Sensitivity: NPL/(A) using discount rate 1.00% lower .......................... $ 2,316,500
- Sensitivity: NPL/(A) using discount rate 1.00% higher .......................... $ 558,909

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) .......................... $ 293,058
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) .......................... $ (14,074)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) .......................... $ (4,348)

Employer’s Total Pension Expense/(Income) .......................... $ 274,636

 Deferred Outflow of Resources | Deferred Inflow of Resources
---------------------------------|-------------------------
 Differences between expected and actual experience | $ 65,736 | $ 0
 Changes of assumptions | $ 247,777 | $ 0
 Net difference between projected and actual earnings on investments | $ 14,004 | $ 0
 Changes in proportionate share | $ 25,104 | $ 72,688
 Differences between employer contributions and employer’s proportionate share of system contributions | $ 8,053 | $ 17,289
 Total (prior to post-MD contributions) | $ 360,674 | $ 89,977
 Contributions subsequent to the MD TBD N/A
 Net Deferred Outflow/(Inflow) of Resources | $ 270,697

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>$ 46,128</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>156,422</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>100,675</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(35,318)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,789</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 270,697</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00142222%
Employer’s proportionate share at MD 0.00241713%

Employer’s proportionate share of system NPL/(A) at prior MD $213,508
Employer’s proportionate share of system NPL/(A) at MD $325,830

- Sensitivity: NPL/(A) using discount rate 1.00% lower $555,274
- Sensitivity: NPL/(A) using discount rate 1.00% higher $133,972

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $70,247
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $15,397
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(828)

Employer’s Total Pension Expense/(Income) $84,816

<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>$15,757</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$59,393</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$3,357</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$67,385</td>
<td>$711</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$147,899</td>
<td>$8,594</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>$139,305</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$30,042</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>56,143</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>42,242</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,235</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,643</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$139,305</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2168: City of Oakridge

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01555544%
Employer’s proportionate share at MD 0.01500921%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,335,233

Employer’s proportionate share of system NPL/(A) at MD $ 2,023,247

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,447,983
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 831,905

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 436,200
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,156)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 31,310

Employer’s Total Pension Expense/(Income) $ 458,354

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 97,845 | $ 0 |
| Changes of assumptions | $ 368,802 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 20,844 | $ 0 |

Deferred Inflow of Resources

| Changes in proportionate share | $ 7,631 | $ 49,308 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 108,925 | $ 2,741 |
| Total (prior to post-MD contributions) | $ 604,047 | $ 52,049 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 551,998 |

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>$ 118,234</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 279,903</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 190,746</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(40,967)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,081</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 551,998</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 118,234</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 279,903</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 190,746</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(40,967)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,081</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 551,998</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02025036%
Employer’s proportionate share at MD 0.02105521%
Employer’s proportionate share of system NPL/(A) at prior MD $ 3,040,049
Employer’s proportionate share of system NPL/(A) at MD $ 2,838,250
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,836,897
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,167,012

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 611,910
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (72,784)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ (16,054)

Employer’s Total Pension Expense/(Income) $ 523,072

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 137,259 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 517,362 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 29,241 | $ 0 |
| Changes in proportionate share | $ 59,079 | $ 288,296 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 39,600 | $ 59,445 |
| Total (prior to post-MD contributions) | $ 782,541 | $ 347,741 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 434,800 |

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>$ 45,945</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 278,549</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 175,244</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(74,230)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,293</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 434,800</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04639990%
Employer’s proportionate share at MD 0.04837362%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,965,702
Employer’s proportionate share of system NPL/(A) at MD $ 6,520,782
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,112,604
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,681,169

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,405,842
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,756)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,695)

Employer’s Total Pension Expense/(Income) $ 1,388,391

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 315,348 $ 0
Changes of assumptions $ 1,188,622 $ 0
Net difference between projected and actual earnings on investments $ 67,179 $ 0
Changes in proportionate share $ 148,067 $ 154,564
Differences between employer contributions and employer’s proportionate share of system contributions $ 86,154 $ 65,202
Total (prior to post-MD contributions) $ 1,805,370 $ 219,766
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,585,604

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>$ 292,207</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>824,613</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>567,465</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(121,355)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,585,604</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00839207%
Employer’s proportionate share at MD 0.00743287%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,259,845
Employer’s proportionate share of system NPL/(A) at MD $ 1,001,954
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,707,512
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 411,976

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 216,015
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,430
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,986)

Employer’s Total Pension Expense/(Income) $ 214,459

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 48,455 | $ 0 |
| Changes of assumptions | $ 182,638 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 10,322 | $ 0 |
| Changes in proportionate share | $ 59,234 | $ 64,967 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 156 | $ 16,295 |
| Total (prior to post-MD contributions) | $ 300,805 | $ 81,262 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 219,543 |

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>$ 46,025</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>127,258</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>85,226</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(35,584)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,381)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 219,543</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01649748%
Employer’s proportionate share at MD 0.01702644%

Employer’s proportionate share of system NPL/(A) at prior MD $2,476,655

Employer’s proportionate share of system NPL/(A) at MD $2,295,171
- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,911,390
- Sensitivity: NPL/(A) using discount rate 1.00% higher $943,712

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $494,825
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $45,798
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (49,089)

Employer’s Total Pension Expense/(Income) $491,534

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $110,995 $0
Changes of assumptions $418,369 $0
Net difference between projected and actual earnings on investments $23,646 $0
Changes in proportionate share $144,879 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $145,208
Total (prior to post-MD contributions) $697,889 $145,208
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $552,681

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>$105,702</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>294,576</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>204,651</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(54,628)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,380</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$552,681</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02176332%
Employer's proportionate share at MD 0.02578031%
Employer’s proportionate share of system NPL/(A) at prior MD $ 3,267,180
Employer’s proportionate share of system NPL/(A) at MD $ 3,475,196
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,922,368
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,428,906

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 749,232
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (20,296)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,383

Employer's Total Pension Expense/(Income) $ 739,319

| Differences between expected and actual experience | $ 168,062 | $ 0 |
| Changes of assumptions | $ 633,466 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 35,803 | $ 0 |

| Changes in proportionate share | $ 272,069 | $ 243,492 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 119,449 | $ 42,625 |

Total (prior to post-MD contributions) $ 1,228,849 $ 286,117
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 942,732

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>$ 155,117</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 441,460</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 331,119</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(13,384)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 28,420</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 942,732</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00234365%

Employer’s proportionate share at MD 0.00249418%

Employer’s proportionate share of system NPL/(A) at prior MD $351,836

Employer’s proportionate share of system NPL/(A) at MD $336,216

- Sensitivity: NPL/(A) using discount rate 1.00% lower $572,974
- Sensitivity: NPL/(A) using discount rate 1.00% higher $138,243

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $72,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(10,001)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $12,991

Employer's Total Pension Expense/(Income) $75,476

Deferred Outflow of Resources

Differences between expected and actual experience $16,260 $0
Changes of assumptions $61,286 $0
Net difference between projected and actual earnings on investments $3,464 $0
Changes in proportionate share $10,195 $36,735
Differences between employer contributions and employer’s proportionate share of system contributions $36,629 $0
Total (prior to post-MD contributions) $127,834 $36,735
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $91,099

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>$18,956</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$44,459</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$29,561</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(3,904)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,027</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$91,099</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2178: City of Boardman  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01506797%

Employer’s proportionate share at MD  
0.01645585%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,262,052

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,218,255

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,780,311
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 912,086

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 478,243
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (29,890)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,508)

Employer’s Total Pension Expense/(Income)  
$ 442,845

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 107,276 | $ 0
Changes of assumptions | $ 404,348 | $ 0
Net difference between projected and actual earnings on investments | $ 22,853 | $ 0
Changes in proportionate share | $ 94,000 | $ 161,831
Differences between employer contributions and employer’s proportionate share of system contributions | $ 27,826 | $ 29,053
Total (prior to post-MD contributions) | $ 656,303 | $ 190,884
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 465,419

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>$ 69,942</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 251,985</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 173,881</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(40,303)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,913</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 465,419</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01036890%

Employer’s proportionate share at MD  
0.01073269%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,556,613

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,446,771

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,465,561

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 594,873

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 311,915

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,460)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 13,617

Employer’s Total Pension Expense/(Income)  
$ 323,072

Deferred Outflow of Resources  
$ 69,966

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 263,720

Net difference between projected and actual earnings on investments  
$ 14,905

Changes in proportionate share  
$ 29,514

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 60,931

Total (prior to post-MD contributions)  
$ 439,036

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 398,410

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>$ 79,861</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>196,866</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>136,583</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(21,160)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,261</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 398,410</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 20, 2018.
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 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>$ 8,373</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>102,773</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>63,560</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(49,182)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,738)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 121,785</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017**

Actuarial Valuation Date (liability rolled forward to MD)  

**December 31, 2015**

Discount rate  

**7.50%**

Employer’s proportionate share at prior MD  

0.05921294%

Employer's proportionate share at MD  

0.05343746%

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

$ 8,889,237

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

$ 7,203,390

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 12,275,891

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,961,839

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,553,008

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (133,250)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,202

**Employer’s Total Pension Expense/(Income)**  

$ 1,426,960

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 348,359 | $ 0
Changes of assumptions | $ 1,313,049 | $ 0
Net difference between projected and actual earnings on investments | $ 74,212 | $ 0
Changes in proportionate share | $ 58,498 | $ 611,134
Differences between employer contributions and employer’s proportionate share of system contributions | $ 116,879 | $ 62,163
Total (prior to post-MD contributions) | $ 1,910,997 | $ 673,297
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,237,700

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>$ 216,026</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>798,265</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>496,049</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(260,930)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(11,709)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 1,237,700</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00874994%

Employer’s proportionate share at MD  
0.00881127%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,313,569

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,187,763

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,024,164
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 488,376

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 256,075
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,176)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 20,482

**Employer’s Total Pension Expense/(Income)**  
$ 274,381

<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>$ 57,441</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 12,237</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Differences in proportion share | $ 15,680 | $ 15,926 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 67,652 | $ 0 |

**Total (prior to post-MD contributions)**  
$ 369,518  
$ 15,926

**Contributions subsequent to the MD**  
TBD  
N/A

**Net Deferred Outflow/(Inflow) of Resources**  
$ 353,592

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>$ 74,710</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>169,763</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>122,125</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,814)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,807</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total**  
$ 353,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01337302%
Employer’s proportionate share at MD 0.01274900%

Employer’s proportionate share of system NPL/(A) at prior MD $2,007,601

Employer’s proportionate share of system NPL/(A) at MD
$1,718,570

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,928,757
- Sensitivity: NPL/(A) using discount rate 1.00% higher $706,630

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $370,513
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $17,948
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(28,954)

Employer’s Total Pension Expense/(Income) $359,507

Deferred Outflow of Resources $83,111 $0
Deferred Inflow of Resources $313,265 $0

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</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>fiscal years</td>
<td></td>
</tr>
<tr>
<td>1st Fiscal Year</td>
<td>$70,605</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$211,241</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$141,037</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($54,483)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>($2,319)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$366,081</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2184: City of Port Orford

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)         December 31, 2015
Discount rate                                           7.50%
Employer’s proportionate share at prior MD                             0.00557073%
Employer’s proportionate share at MD                                      0.00610378%

Employer’s proportionate share of system NPL/(A) at prior MD          $ 836,296

Employer’s proportionate share of system NPL/(A) at MD             $ 822,792
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,402,188
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher     $ 338,310

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 177,389
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)   $ 1,576
    o 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)  $ 179,894

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 39,791 $ 0
Changes of assumptions $ 149,980 $ 0
Net difference between projected and actual earnings on investments $ 8,477 $ 0
Changes in proportionate share $ 36,103 $ 22,378
Differences between employer contributions and employer’s proportionate share of system contributions $ 11,714 $ 7,429
Total (prior to post-MD contributions) $ 246,065 $ 29,807
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 216,258

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>$ 41,578</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>107,843</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>74,797</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(11,835)</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>$ 216,258</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00981442%
Employer’s proportionate share at MD 0.00890974%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,473,372
Employer’s proportionate share of system NPL/(A) at MD $ 1,201,036
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,046,785
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 493,834

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 258,936
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (20,040)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,660)

Employer’s Total Pension Expense/(Income) $ 230,236

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 58,083 $ 0
Changes of assumptions $ 218,927 $ 0
Net difference between projected and actual earnings on investments $ 12,373 $ 0
Changes in proportionate share $ 0 $ 78,888
Differences between employer contributions and employer’s proportionate share of system contributions $ 10,314 $ 23,292
Total (prior to post-MD contributions) $ 299,697 $ 102,180
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 197,517

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>$ 28,335</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>127,501</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>84,950</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(41,492)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,777)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 197,517</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2186: City of Chiloquin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00063386%
Employer’s proportionate share at MD 0.00060325%

Employer’s proportionate share of system NPL/(A) at prior MD $95,157
**Employer’s proportionate share of system NPL/(A) at MD** $81,318

- Sensitivity: NPL/(A) using discount rate 1.00% lower $138,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher $33,436

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $17,532
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(1,126)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $140

**Employer’s Total Pension Expense/(Income)** $16,546

<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>$3,933</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$14,823</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$838</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$0</td>
<td>$3,998</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$7,362</td>
<td>$3,693</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$26,956</td>
<td>$7,691</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $19,265

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>$2,876</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,772</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,589</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,248)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>275</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$19,265</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 20, 2018.
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  

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  

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 20, 2018.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01323841%
Employer’s proportionate share at MD 0.01383524%

Employer’s proportionate share of system NPL/(A) at prior MD $1,987,393
Employer’s proportionate share of system NPL/(A) at MD $1,864,996
- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,178,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher $766,836

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $402,082
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $25,500
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(20,162)

Employer’s Total Pension Expense/(Income) $407,420

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $90,192 $0
Changes of assumptions $339,955 $0
Net difference between projected and actual earnings on investments $19,214 $0
Changes in proportionate share $87,697 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $53,565
Total (prior to post-MD contributions) $537,058 $53,565
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $483,493

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>$93,903</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$246,612</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$173,440</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(35,290)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$4,828</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$483,493</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

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)  
    $ 5,378

Employer’s Total Pension Expense/(Income)  

$ 5,378

Deferred Outflow of Resources  

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  

$ 14,055

Total (prior to post-MD contributions)  

$ 14,055

Contributions subsequent to the MD  

TBD

Net Deferred Outflow/(Inflow) of Resources  

$ 14,055

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>$ 5,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,664</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,582</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,176</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 255</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,055</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2191: City of Huntington

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00138187%

Employer’s proportionate share at MD  
0.00130506%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 207,451

Employer’s proportionate share of system NPL/(A) at MD  
$ 175,923

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 299,804

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 72,335

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 37,928

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 223
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 17,083

Employer’s Total Pension Expense/(Income)  
$ 55,234

Deferred Outflow of Resources  
$ 8,508

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 8,508

Changes of assumptions  
$ 32,068

Net difference between projected and actual earnings on investments  
$ 1,812

Changes in proportionate share  
$ 4,338

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 43,392

Total (prior to post-MD contributions)  
$ 90,118

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 84,916

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>$ 25,660</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 37,387</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 23,186</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,821)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 505</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 84,916</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2192: City of North Plains

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00898444%

Employer’s proportionate share at MD  
0.00741577%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,348,773

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 999,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,703,584
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 411,028

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 215,518

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (24,391)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (7,820)

**Employer’s Total Pension Expense/(Income)**  
$ 183,307

**Deferred Outflow of Resources**  
$ 48,343

**Deferred Inflow of Resources**  
$ 0

Differences between expected and actual experience  

Changes of assumptions  
$ 182,218

Net difference between projected and actual earnings on investments  
$ 10,299

Changes in proportionate share  
$ 18,409

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 3,037

Total (prior to post-MD contributions)  
$ 262,306

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 103,770

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>$ 15,260</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 95,592</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 51,628</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 52,449</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (6,261)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 103,770</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 20, 2018.
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>$ 9,323</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,217</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,103</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,650)</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>$ 32,110</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00594268%

Employer’s proportionate share at MD  
0.00529962%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 892,134

Employer’s proportionate share of system NPL/(A) at MD  
$ 714,391

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,217,452

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 293,738

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 154,018

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (16,675)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,297)

Employer’s Total Pension Expense/(Income)  
$ 129,046

Deferred Outflow of Resources  
$ 34,548  $ 0

Deferred Inflow of Resources  
$ 130,221  $ 0

Net difference between projected and actual earnings on investments  
$ 7,360  $ 0

Changes in proportionate share  
$ 2,400  $ 68,459

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 6,177  $ 21,250

Total (prior to post-MD contributions)  
$ 180,706  $ 89,709

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 90,997

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>$ 8,953</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 68,031</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 43,552</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,925)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,614)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 90,997</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) \(\text{June 30, 2017}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2015}\)

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) \(\$1,749\)

**Employer’s Total Pension Expense/(Income)** \(\$1,749\)

<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>$4,145</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$4,145</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>$4,145</td>
<td>$0</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:

<table>
<thead>
<tr>
<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>$1,749</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$1,505</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$716</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$163</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$12</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,145</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2196: City of Hubbard

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01026484%

Employer’s proportionate share at MD  
0.00875887%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,540,991

Employer’s proportionate share of system NPL/(A) at MD  
$1,180,699

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,012,127
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $485,471

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $254,552

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $-(47,715)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $3,334

Employer’s Total Pension Expense/(Income)  
$210,171

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $57,099 | $0
Changes of assumptions  | $215,220 | $0
Net difference between projected and actual earnings on investments  | $12,164 | $0
Changes in proportionate share  | $0 | $177,014
Differences between employer contributions and employer’s proportionate share of system contributions  | $39,894 | $14,761
Total (prior to post-MD contributions)  | $324,377 | $191,775
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $132,602

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>$11,688</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>108,369</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>66,108</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(50,025)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,537)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$132,602</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01106293%
Employer’s proportionate share at MD 0.01097377%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,660,803
Employer’s proportionate share of system NPL/(A) at MD $ 1,479,268

Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,520,943
Sensitivity: NPL/(A) using discount rate 1.00% higher $ 608,235

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income) $ 318,921

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,313)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (14,844)

Employer’s Total Pension Expense/(Income) $ 289,764

Deferred Outflow of Resources $ 71,538 $ 0
Deferred Inflow of Resources
Changes between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share $ 5,857 $ 56,693
Differences between employer contributions and employer’s proportionate share of system contributions
Total (prior to post-MD contributions) $ 362,279 $ 94,806
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 267,473

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>$ 41,090</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>162,501</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>106,589</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(43,657)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>950</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 267,473</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00418473%
Employer’s proportionate share at MD  0.00376051%

Employer’s proportionate share of system NPL/(A) at prior MD  $628,225
Employer’s proportionate share of system NPL/(A) at MD  $506,918

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $863,881
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $208,431

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $109,289
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $15,371
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(18,344)

Employer’s Total Pension Expense/(Income)  $106,316

<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>$24,515</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$92,402</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$5,222</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$69,347</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>$191,486</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$107,355</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$21,099</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$63,377</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$45,099</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(19,506)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(2,714)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$107,355</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03205670%

Employer’s proportionate share at MD  
0.02869278%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,812,455

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,867,798

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,591,433
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,590,334

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 833,874
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (85,917)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 921

Employer’s Total Pension Expense/(Income)  
$ 748,878

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 187,048 | $ 0
Changes of assumptions | $ 705,031 | $ 0
Net difference between projected and actual earnings on investments | $ 39,847 | $ 0
Changes in proportionate share | $ 0 | $ 332,504
Differences between employer contributions and employer’s proportionate share of system contributions | $ 57,559 | $ 28,510
Total (prior to post-MD contributions) | $ 989,485 | $ 361,014
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 628,471

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 98,678</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 414,191</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$ 263,790</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(141,138)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(7,049)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 628,471</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00137394%
Employer’s proportionate share at MD 0.00136628%
Employer’s proportionate share of system NPL/(A) at prior MD $ 206,260
Employer’s proportionate share of system NPL/(A) at MD $ 184,175
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 313,868
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 75,728

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 39,707
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 937
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(3,595)

Employer’s Total Pension Expense/(Income) $ 37,049

Deferred Outflow of Resources $ 8,907 $ 0
Deferred Inflow of Resources $ 33,572 $ 0

 Differences between expected and actual experience $ 8,907 $ 0
 Changes of assumptions $ 33,572 $ 0
 Net difference between projected and actual earnings on investments $ 1,897 $ 0
 Changes in proportionate share $ 3,548 $ 1,904
 Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 10,447
 Total (prior to post-MD contributions) $ 47,924 $ 12,351
 Contributions subsequent to the MD TBD N/A
 Net Deferred Outflow/(Inflow) of Resources $ 35,573

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>$ 6,088</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,193</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,834</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,566)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 35,573</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00542243%

Employer’s proportionate share at MD  
0.00571827%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 814,033

Employer’s proportionate share of system NPL/(A) at MD  
$ 770,825

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,313,626

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 316,942

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 166,185

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 12,088
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,440)

Employer’s Total Pension Expense/(Income)  
$ 169,833

Deferred Outflow of Resources  | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 37,277  | $ 0
Changes of assumptions  | $ 140,508  | $ 0
Net difference between projected and actual earnings on investments  | $ 7,941  | $ 0
Changes in proportionate share  | $ 50,990  | $ 4,687
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 0  | $ 28,726
Total (prior to post-MD contributions)  | $ 236,716  | $ 33,413
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  |  | $ 203,303

Employer subsequent fiscal years  | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year  | $ 40,253
2nd Fiscal Year  | 103,133
3rd Fiscal Year  | 73,660
4th Fiscal Year  | (15,146)
5th Fiscal Year  | 1,404
Thereafter  | 0
Total  | $ 203,303

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

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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05729334%
Employer’s proportionate share at MD 0.05409629%

Employer’s proportionate share of system NPL/(A) at prior MD $ 8,601,061

Employer’s proportionate share of system NPL/(A) at MD $ 7,292,200
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,427,241
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,998,356

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,572,155
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (119,990)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 21,823

Employer’s Total Pension Expense/(Income) $ 1,473,988

Deferred Outflow of Resources $ 352,654 $ 0
Deferred Inflow of Resources $ 1,329,238 $ 0
Net difference between projected and actual earnings on investments $ 75,127 $ 0
Changes in proportionate share $ 0 $ 437,631
Differences between employer contributions and employer’s proportionate share of system contributions $ 142,073 $ 38,341
Total (prior to post-MD contributions) $ 1,899,092 $ 475,972
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,423,120

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>$ 248,124</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>838,967</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>549,612</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(215,318)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,735</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,423,120</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00799472%

Employer’s proportionate share at MD  
0.00974040%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,200,193

Employer’s proportionate share of system NPL/(A) at MD  
$1,313,010

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,237,608
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $539,874

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $283,077
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $19,853
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $538

Employer’s Total Pension Expense/(Income)  
$303,468

Deferred Outflow of Resources  
$63,498  
$0

Deferred Inflow of Resources  
$239,338  
$0

Net difference between expected and actual experience  
$63,498  
$0

Changes of assumptions  
$239,338  
$0

Net difference between projected and actual earnings on investments  
$13,527  
$0

Changes in proportionate share  
$135,363  
$48,769

Differences between employer contributions and employer’s proportionate share of system contributions  
$14,230  
$11,571

Total (prior to post-MD contributions)  
$465,956  
$60,340

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$405,616

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>$82,743</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$188,224</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$130,618</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($6,431)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$10,462</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$405,616</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00690547%
Employer’s proportionate share at MD  0.00686842%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,036,671
**Employer’s proportionate share of system NPL/(A) at MD  $ 925,866**
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,577,844
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 380,691

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 199,611
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,570)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (8,645)

**Employer’s Total Pension Expense/(Income)  $ 185,396**

Deferred Outflow of Resources  Deferred Inflow 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>$ 44,775</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 168,769</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 9,539</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 5,305</td>
<td>$ 26,256</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,105</td>
<td>$ 19,651</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 229,493</td>
<td>$ 45,907</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>$ 183,586</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,752</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>105,833</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>71,128</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(24,399)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,272</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 183,586</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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:
  1. Changes in proportionate share (per paragraph 54 of GASB 68)  
     $ 0
  2. Differences between employer contributions and employer’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 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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015
Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00100366%
Employer’s proportionate share at MD: 0.00112594%

Employer’s proportionate share of system NPL/(A) at prior MD: $150,673
Employer’s proportionate share of system NPL/(A) at MD: $151,777

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $258,656
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $62,407

Employer Pension Expense for Measurement Period:
- Employer’s proportionate share of collective system Pension Expense/(Income): $32,722
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(2,277)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(5,297)

Employer’s Total Pension Expense/(Income): $25,148

| Differences between expected and actual experience | $7,340 | $0 |
| Changes of assumptions | $27,666 | $0 |
| Net difference between projected and actual earnings on investments | $1,564 | $0 |
| Changes in proportionate share | $8,282 | $13,067 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $12,196 |
| Total (prior to post-MD contributions) | $44,852 | $25,263 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $19,589 |

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>$(366)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,723</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,684</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,136)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>684</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$19,589</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2207: City of Mill City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00309191%

Employer’s proportionate share at MD  
0.00266445%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 464,167

Employer’s proportionate share of system NPL/(A) at MD  
$ 359,169

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 612,089

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 147,681

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 77,435

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (10,599)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,810)

Employer’s Total Pension Expense/(Income)  
$ 63,026

Deferred Outflow of Resources  
$ 17,370

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 17,370

Changes of assumptions  
$ 65,470

Net difference between projected and actual earnings on investments  
$ 3,700

Changes in proportionate share  
$ 0

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

Total (prior to post-MD contributions)  
$ 86,540

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 35,992

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>$ 2,647</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,239</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>19,181</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,578)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,497)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 35,992</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03379902%

Employer’s proportionate share at MD  
0.03174598%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,074,018

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,279,370

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 7,292,828

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,759,561

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 922,607

- Net amortization of employer-specific deferred amounts from:
  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (16,531)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (19,383)

Employer’s Total Pension Expense/(Income)  
$ 886,693

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 206,952  
$ 0

Changes of assumptions  
$ 780,053  
$ 0

Net difference between projected and actual earnings on investments  
$ 44,088  
$ 0

Changes in proportionate share  
$ 61,615  
$ 145,924

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 5,550  
$ 48,900

Total (prior to post-MD contributions)  
$ 1,098,258  
$ 194,824

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 903,434

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>$ 167,304</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 516,420</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 351,817</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(128,367)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,741)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 903,434</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2209: City of Monroe

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00000000%  
Employer’s proportionate share at MD 0.00050274%  
Employer’s proportionate share of system NPL/(A) at prior MD $ 0  
Employer’s proportionate share of system NPL/(A) at MD $ 67,770  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 115,492  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 27,865  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 14,611  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 7,919  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,388  

Employer’s Total Pension Expense/(Income) $ 23,918  

<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>$ 3,277</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 12,353</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 698</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 34,050</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,770</td>
<td>$ 4,169</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 54,148</td>
<td>$ 4,169</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>$ 49,979</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,525</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,076</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,842</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,351</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,185</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 49,979</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00018817%

Employer’s proportionate share at MD
0.00017816%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 28,249

Employer’s proportionate share of system NPL/(A) at MD
$ 24,016

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 40,928

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 9,875

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 5,178

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (297)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 295

Employer’s Total Pension Expense/(Income)
$ 5,176

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 1,161 | $ 0 |
| Changes of assumptions | $ 4,378 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 247 | $ 0 |
| Changes in proportionate share | $ 0 | $ 1,071 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,231 | $ 630 |
| Total (prior to post-MD contributions) | $ 7,017 | $ 1,701 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 5,316 |

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>$ 1,138</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,044</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,994</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(803)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(57)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,316</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 20, 2018.
Employer 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) $226

Employer’s Total Pension Expense/(Income) $226

### Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</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>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$747</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$747</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$747</td>
</tr>
</tbody>
</table>

Amplitudes 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>$226</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$226</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$226</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$69</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>$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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00962310%
Employer’s proportionate share at MD 0.00878737%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,444,651

Employer’s proportionate share of system NPL/(A) at MD $ 1,184,541
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,018,674
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 487,051

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 255,380
- 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) $ (34,906)

Employer’s Total Pension Expense/(Income) $ 221,956

Deferred Outflow of Resources $ 57,285 $ 0
Deferred Inflow of Resources $ 215,921 $ 0
Changes between expected and actual experience $ 12,204 $ 0
Net difference between projected and actual earnings on investments $ 46,643 $ 56,603
Changes in proportionate share $ 0 $ 100,393
Differences between employer contributions and employer’s proportionate share of system contributions $ 332,053 $ 156,996
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 175,057

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>$ 22,827</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>121,764</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>82,697</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(47,637)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,595)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 175,057</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2213: City of Stanfield

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00003583%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
**Employer’s proportionate share of system NPL/(A) at MD** $ 4,830
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,231
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,986

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,041
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 564
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,334

**Employer’s Total Pension Expense/(Income)** $ 3,939

| Differences between expected and actual experience | $ 234 | $ 0 |
| Changes of assumptions | $ 880 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 50 | $ 0 |
| Changes in proportionate share | $ 2,427 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,003 | $ 297 |
| Total (prior to post-MD contributions) | $ 8,594 | $ 297 |
| Contributions subsequent to the MD TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 8,297 |

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>$ 3,127</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,018</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,534</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>460</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>157</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 8,297</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00391381%
Employer’s proportionate share at MD 0.00438762%

Employer’s proportionate share of system NPL/(A) at prior MD $ 587,554
Employer’s proportionate share of system NPL/(A) at MD $ 591,453

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,007,944
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 243,189

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 127,514
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 9,954
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,645)

Employer’s Total Pension Expense/(Income) $ 135,823

Deferred Outflow of Resources 28,603 $ 0
Deferred Inflow of Resources 107,811 $ 0

Net deferred Outflow/(Inflow) of Resources 196,636 $ 14,585
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources 182,051

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>$ 36,396</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>84,690</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>63,147</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,112)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,931</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 182,051</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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  $ 0  $ 0
Changes of assumptions  $ 0  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 0
Changes in proportionate share  $ 0  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 1,533  $ 0
Total (prior to post-MD contributions)  $ 1,533  $ 0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,533

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>$ 763</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 615</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 155</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>$ 1,533</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03794972%

Employer’s proportionate share at MD  
0.03641733%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,697,134

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,909,070

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 8,365,951

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,018,477

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,058,366

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (29,763)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (16,492)

Employer’s Total Pension Expense/(Income)  
$ 1,012,111

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 237,405  
$ 0

Changes of assumptions  
$ 894,836  
$ 0

Net difference between projected and actual earnings on investments  
$ 50,575  
$ 0

Changes in proportionate share  
$ 6,674  
$ 131,526

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 5,752  
$ 40,005

Total (prior to post-MD contributions)  
$ 1,195,242  
$ 171,531

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,023,711

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>$ 186,866</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 586,819</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 391,575</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(141,674)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 124</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,023,711</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2217: City of Sutherlin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01951972%
Employer’s proportionate share at MD  0.01798807%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,930,363
Employer’s proportionate share of system NPL/(A) at MD  $ 2,424,799
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,132,300
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 997,012

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 522,772
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (24,786)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (30,281)

Employer’s Total Pension Expense/(Income)  $ 467,705

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 117,264 | $ 0
Changes of assumptions  | $ 441,998 | $ 0
Net difference between projected and actual earnings on investments  | $ 24,981 | $ 0
Changes in proportionate share  | $ 34,904 | $ 153,917
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 0 | $ 87,447
Total (prior to post-MD contributions)  | $ 619,147 | $ 241,364
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 377,783

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>$ 60,082</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 257,398</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 158,202</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(92,880)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(5,019)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 377,783</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%

Employer’s proportionate share at prior MD  0.00193311%

Employer’s proportionate share at MD  0.00192053%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 290,205

Employer’s proportionate share of system NPL/(A) at MD  $ 258,888

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 441,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 106,448

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 55,815
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 8,472
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (912)

Employer’s Total Pension Expense/(Income)  $ 63,375

Deferred Outflow of Resources  $ 12,520
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)  $ 91,059
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 82,546

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>$ 19,854</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 40,289</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 27,677</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (5,383)</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>$ 82,546</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00751959%

Employer’s proportionate share at MD  
0.00674607%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,128,865

Employer’s proportionate share of system NPL/(A) at MD  
$909,373

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,549,737

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $373,909

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
  $196,055

• Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (21,995)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,362)

Employer’s Total Pension Expense/(Income)  
$165,698

Deferred Outflow of Resources  
$43,978

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  

Changes of assumptions  
$165,762

Net difference between projected and actual earnings on investments  
$9,369

Changes in proportionate share  
$0

Differences between employer contributions and employer’s proportionate share of system contributions  
$11,056

Total (prior to post-MD contributions)  
$230,165

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$125,990

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>$12,827</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>88,685</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>60,180</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(33,692)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,010)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$125,990</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00525087%
Employer’s proportionate share at MD 0.00530422%

Employer’s proportionate share of system NPL/(A) at prior MD $ 788,278
Employer’s proportionate share of system NPL/(A) at MD $ 715,011

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,218,509
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 293,993

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 154,152
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 14,130
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,850

Employer’s Total Pension Expense/(Income) $ 179,132

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 34,578 $ 0
Changes of assumptions $ 130,334 $ 0
Net difference between projected and actual earnings on investments $ 7,366 $ 0
Changes in proportionate share $ 41,888 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 29,440 $ 0
Total (prior to post-MD contributions) $ 243,606 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 243,606

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>$ 58,934</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>115,191</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>78,320</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,802)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,962</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 243,606</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2221: City of Sisters

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00838791%
Employer’s proportionate share at MD 0.00841066%

Employer’s proportionate share of system NPL/(A) at prior MD $1,259,220
**Employer’s proportionate share of system NPL/(A) at MD** $1,133,760
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,932,134
- Sensitivity: NPL/(A) using discount rate 1.00% higher $466,172

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $244,432
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $119
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(16,858)

**Employer’s Total Pension Expense/(Income)** $227,693

| Differences between expected and actual experience | $54,829 | $0 |
| Changes of assumptions | $206,664 | $0 |
| Net difference between projected and actual earnings on investments | $11,680 | $0 |
| Changes in proportionate share | $5,062 | $3,134 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $50,107 |
| Total (prior to post-MD contributions) | $278,235 | $53,241 |
| Contributions subsequent to the MD | TBD | N/A |
| **Net Deferred Outflow/(Inflow) of Resources** | $224,994 |

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>$37,101</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>130,228</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>88,870</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(31,663)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>459</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$224,994</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2222: City of Jacksonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.01015905%  
Employer’s proportionate share at MD 0.01037349%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,525,109  
Employer’s proportionate share of system NPL/(A) at MD $ 1,398,350  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,383,044  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 574,964

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 301,476  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,402  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,557

Employer’s Total Pension Expense/(Income) $ 312,435

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 67,625 | $ 0
Changes of assumptions | $ 254,894 | $ 0
Net difference between projected and actual earnings on investments | $ 14,406 | $ 0
Changes in proportionate share | $ 36,835 | $ 16,171
Differences between employer contributions and employer’s proportionate share of system contributions | $ 47,350 | $ 8,366
Total (prior to post-MD contributions) | $ 421,110 | $ 24,537
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 396,573 | $ 0

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>$ 77,364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 192,423</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 141,134</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (19,351)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,004</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 396,573</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02099759%

Employer’s proportionate share at MD  
0.02241974%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,152,226

Employer’s proportionate share of system NPL/(A) at MD  
$3,022,189

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,150,363

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,242,643

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $651,566

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $7,491
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $3,603

Employer’s Total Pension Expense/(Income)  
$662,660

Deferred Outflow of Resources  
$146,154

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$146,154

Changes of assumptions  
$550,891

Net difference between projected and actual earnings on investments  
$31,136

Changes in proportionate share  
$124,480

Differences between employer contributions and employer’s proportionate share of system contributions  
$62,799

Total (prior to post-MD contributions)  
$915,460

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$796,849

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>$154,611</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$399,997</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$274,879</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(46,241)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$13,602</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$796,849</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00237661%
Employer’s proportionate share at MD 0.00146853%

Employer’s proportionate share of system NPL/(A) at prior MD $ 356,784
**Employer’s proportionate share of system NPL/(A) at MD** $ 197,958
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 337,357
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 81,395

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 42,679
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (10,254)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,586)

**Employer’s Total Pension Expense/(Income)** $ 29,839

| Differences between expected and actual experience | $ 9,573 | $ 0 |
| Changes of assumptions | $ 36,084 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,039 | $ 0 |
| Changes in proportionate share | $ 12,948 | $ 61,504 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,513 | $ 8,025 |
| Total (prior to post-MD contributions) | $ 62,157 | $ 69,529 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (7,372) |

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>$ (3,439)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,889</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,118</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(18,044)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,895)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,372</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00267184%
Employer’s proportionate share at MD 0.00252816%

Employer’s proportionate share of system NPL/(A) at prior MD $ 401,105
Employer’s proportionate share of system NPL/(A) at MD $ 340,797

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 580,780
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 140,126

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 73,474
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,669)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,277

Employer’s Total Pension Expense/(Income) $ 76,082

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 16,481 $ 0
Changes of assumptions $ 62,121 $ 0
Net difference between projected and actual earnings on investments $ 3,511 $ 0
Changes in proportionate share $ 5,466 $ 21,887
Differences between employer contributions and employer’s proportionate share of system contributions $ 24,269 $ 2,446
Total (prior to post-MD contributions) $ 111,848 $ 24,333
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 87,515

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>$ 18,792</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>45,821</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>29,956</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,716)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>663</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 87,515</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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)  
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>$(10,377)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>29,869</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,583</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(43,789)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,753)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(23,466)</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2227: Town Of Bonanza

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources $ 0

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>$ 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 20, 2018.
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)]  
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) $ 110,332

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 26,692 $ 0
Changes of assumptions $ 100,607 $ 0
Net difference between projected and actual earnings on investments $ 5,686 $ 0
Changes in proportionate share $ 6,840 $ 67,462
Differences between employer contributions and employer’s proportionate share of system contributions $ 20,198 $ 0
Total (prior to post-MD contributions) $ 160,023 $ 67,462
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 92,561

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>$ 17,549</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62,064</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>39,195</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(23,610)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,637)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 92,561</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) \(\text{June 30, 2017}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2015}\)

Discount rate \(\text{7.50\%}\)

Employer’s proportionate share at prior MD \(\text{0.00672200\%}\)

Employer’s proportionate share at MD \(\text{0.00644948\%}\)

Employer’s proportionate share of system NPL/(A) at prior MD \(\$1,009,128\)

Employer’s proportionate share of system NPL/(A) at MD \(\$869,392\)

- Sensitivity: NPL/(A) using discount rate 1.00\% lower \(\$1,481,603\)
- Sensitivity: NPL/(A) using discount rate 1.00\% higher \(\$357,471\)

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \(\$187,436\)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \(\$\text{(8,032)}\)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \(\$\text{(17,181)}\)

Employer’s Total Pension Expense/(Income) \(\$162,223\)

<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>$42,044</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$158,475</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$0</td>
<td>$27,472</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$51,228</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$209,476</td>
<td>$78,700</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>$130,776</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$16,073</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>87,954</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>59,067</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(30,844)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,474)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$130,776</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00309074%
Employer’s proportionate share at MD 0.00237984%

Employer’s proportionate share of system NPL/(A) at prior MD $ 463,992
**Employer’s proportionate share of system NPL/(A) at MD $ 320,803**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 546,707
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 131,906

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 69,163
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (30)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,896)

**Employer’s Total Pension Expense/(Income) $ 61,237**

| Differences between expected and actual experience | $ 15,514 | $ 0 |
| Changes of assumptions | $ 58,477 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,305 | $ 0 |
| Changes in proportionate share | $ 33,098 | $ 48,149 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 25,977 |
| Total (prior to post-MD contributions) | $ 110,394 | $ 74,126 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 36,268 |

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>$ 7,308</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>33,362</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>19,122</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(19,916)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,608)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 36,268</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2232: City of Joseph

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00214370%

Employer’s proportionate share at MD  
0.00207720%

Employer’s proportionate share of system NPL/(A) at prior MD  
$321,819

**Employer’s proportionate share of system NPL/(A) at MD**  
$280,007

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
  $477,184
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
  $115,131

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $60,368

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $1,046
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $4,908

**Employer’s Total Pension Expense/(Income)**  
$54,414

| Differences between expected and actual experience | $13,541 | $0 |
| Changes of assumptions | $51,040 | $0 |
| Net difference between projected and actual earnings on investments | $2,885 | $0 |
| Changes in proportionate share | $2,588 | $6,385 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $14,791 |
| Total (prior to post-MD contributions) | $70,054 | $21,176 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $48,878 |

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>$7,343</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$30,488</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$20,832</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(9,353)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(432)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$48,878</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00437586%

Employer’s proportionate share at MD
0.00542449%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 656,918

Employer’s proportionate share of system NPL/(A) at MD
$ 731,223

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 1,246,138

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 300,659

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 157,647

  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)
      $ 630
    - Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)
      $ (1,282)

Employer’s Total Pension Expense/(Income)
$ 156,995

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 35,362 |
| Changes of assumptions | $ 133,289 |
| Net difference between projected and actual earnings on investments | $ 7,533 |

Deferred Inflow of Resources

| Changes in proportionate share | $ 77,324 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 12,293 |

Total (prior to post-MD contributions)
$ 265,801

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 193,786

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>$ 34,072</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>93,623</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>64,446</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,644)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,289</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 193,786</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2234: City of Aumsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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>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>$58,278</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$219,663</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$12,415</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$180,446</td>
<td>$70,606</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$752</td>
<td>$56,249</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$471,554</td>
<td>$126,855</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>$344,699</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$70,830</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>170,970</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>133,218</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,904)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,416)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$344,699</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00387868%
Employer’s proportionate share at MD 0.00192561%

Employer’s proportionate share of system NPL/(A) at prior MD $ 582,280

**Employer’s proportionate share of system NPL/(A) at MD** $ 259,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 442,360
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 106,729

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 55,962
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (39,539)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,574)

**Employer’s Total Pension Expense/(Income)** $ 11,849

Deferred Outflow of Resources 12,553
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 $ (111,668)

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>$ (31,786)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(10,564)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(20,425)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(40,157)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,736)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -111,668</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

- June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

- December 31, 2015

Discount rate  

- 7.50%

Employer’s proportionate share at prior MD  

- 0.00803325%

Employer’s proportionate share at MD  

- 0.00797611%

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

- $1,205,977

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

- $1,075,183

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

- $1,832,308

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

- $442,086

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  
  - $231,803

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    - $8,766
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    - $1,752

Employer’s Total Pension Expense/(Income)  

- $242,321

Deferred Outflow of Resources  

<table>
<thead>
<tr>
<th>Item 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>$51,996</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$195,987</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$11,077</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$60,105</td>
<td>$24,385</td>
</tr>
</tbody>
</table>
| Differences between employer contributions and employer’s proportionate share of system contributions  
  | Total (prior to post-MD contributions)                                           | $336,446                      | $29,888                      |
| Contributions subsequent to the MD                                               | TBD                           | N/A                          |
| Net Deferred Outflow/(Inflow) of Resources                                        | $306,558                      |                              |

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>$61,576</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>150,167</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>111,360</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(18,458)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,914</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$306,558</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05321733%
Employer’s proportionate share at MD 0.02019985%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,989,157
Employer’s proportionate share of system NPL/(A) at MD $ 2,722,947
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,640,400
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,119,602

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 587,051
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (567,717)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (74,193)

Employer’s Total Pension Expense/(Income) $ (54,859)

Deferred Outflow of Resources $ 131,683
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 131,683
Changes of assumptions $ 496,345
Net difference between projected and actual earnings on investments $ 28,053
Changes in proportionate share $ 40,699
Differences between employer contributions and employer’s proportionate share of system contributions $ 64,640
Total (prior to post-MD contributions) $ 761,420
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ (1,930,172)

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>$ (512,603)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(287,590)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(381,795)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(600,697)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(147,488)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,930,172</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2238: City of Warrenton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03340720%
Employer’s proportionate share at MD 0.03216011%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,015,196
Employer’s proportionate share of system NPL/(A) at MD $ 4,335,195

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,387,964
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,782,515

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 934,642
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (23,337)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,395

Employer’s Total Pension Expense/(Income) $ 914,700

Deferred Outflow of Resources 209,652
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 44,435
Differences between employer contributions and employer’s proportionate share of system contributions 75,374
Total (prior to post-MD contributions) 1,164,353
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources 967,923

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

Employer subsequent fiscal years Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year $ 185,927
2nd Fiscal Year 537,747
3rd Fiscal Year 355,829
4th Fiscal Year (115,259)
5th Fiscal Year 3,678
Thereafter 0
Total $ 967,923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.11160605%
Employer’s proportionate share at MD 0.10356109%

Employer’s proportionate share of system NPL/(A) at prior MD $ 16,754,659
Employer’s proportionate share of system NPL/(A) at MD $ 13,960,074

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 23,790,515
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,740,005

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,009,709
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (260,411)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (54,190)

Employer’s Total Pension Expense/(Income) $ 2,695,108

Deferred Outflow of Resources

Differences between expected and actual experience $ 675,115
Changes of assumptions $ 2,544,672
Net difference between projected and actual earnings on investments $ 143,821
Changes in proportionate share $ 112,943
Differences between employer contributions and employer’s proportionate share of system contributions $ 166,642
Total (prior to post-MD contributions) $ 3,643,193
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 2,279,797

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>$ 348,333</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,488,255</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 937,866</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(483,117)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(11,540)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,279,797</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00317900%

Employer’s proportionate share at MD  
0.00325606%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 477,242

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 438,918

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 747,997
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 180,471

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 94,628

- 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)  
    $ (5,535)

**Employer’s Total Pension Expense/(Income)**  
$ 90,889

| Differences between expected and actual experience | $ 21,226 | $ 0 |
| Changes of assumptions | $ 80,007 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 4,522 | $ 0 |
| Changes in proportionate share | $ 11,306 | $ 3,030 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 15,690 |
| **Total (prior to post-MD contributions)** | $ 117,061 | $ 18,720 |
| Contributions subsequent to the MD | TBD | N/A |
| **Net Deferred Outflow/(Inflow) of Resources** | $ 98,341 |

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>$ 17,104</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>53,240</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,560</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,199)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>636</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 98,341</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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 | $ 95 | $ 0
Total (prior to post-MD contributions) | $ 95 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 95

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>$ 40</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>40</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15</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>$ 95</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00594577%
Employer’s proportionate share at MD  0.00240855%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 892,598
Employer’s proportionate share of system NPL/(A) at MD  $ 324,673

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 553,303
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 133,497

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 69,998
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (76,107)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (43,812)

Employer’s Total Pension Expense/(Income)  $ (49,921)

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 15,701  $ 0
Changes of assumptions  $ 59,182  $ 0
Net difference between projected and actual earnings on investments  $ 3,345  $ 0
Changes in proportionate share  $ 780  $ 307,940
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 113,929
Total (prior to post-MD contributions)  $ 79,008  $ 421,869
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ (342,861)

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>$(104,501)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(73,207)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(69,999)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(77,523)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,630)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$-342,861</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2244: City of Lakeside

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00324908%

Employer’s proportionate share at MD
0.00296665%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 487,762

Employer’s proportionate share of system NPL/(A) at MD
$ 399,906

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 681,512
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 164,430

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 86,217

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 7,981
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (6,158)

Employer’s Total Pension Expense/(Income)
$ 88,040

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 19,340 | $ 0
Changes of assumptions | $ 72,896 | $ 0
Net difference between projected and actual earnings on investments | $ 4,120 | $ 0
Changes in proportionate share | $ 34,445 | $ 19,129
Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,163 | $ 28,072
Total (prior to post-MD contributions) | $ 133,964 | $ 47,201
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 86,763

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>$ 20,814</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>52,460</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>31,486</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,323)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,674)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 86,763</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00681392%

Employer’s proportionate share at MD  
0.00687173%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,022,928

Employer’s proportionate share of system NPL/(A) at MD  
$ 926,312

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,578,604

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 380,874

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 199,707

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,501
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (388)

Employer’s Total Pension Expense/(Income)  
$ 202,820

| Differences between expected and actual experience | $ 44,797 | $ 0 |
| Changes of assumptions | $ 168,850 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 9,543 | $ 0 |
| Changes in proportionate share | $ 17,741 | $ 3,840 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 10,132 | $ 6,124 |
| Total (prior to post-MD contributions) | $ 251,063 | $ 9,964 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 241,099 |

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>$ 47,102</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>122,855</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>87,066</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,955)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,031</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 241,099</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00056012%
Employer’s proportionate share at MD  0.00053373%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 84,087

Employer’s proportionate share of system NPL/(A) at MD  $ 71,947
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 122,611
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 29,583

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 15,511
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 5,831
  - 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)  $ 21,594

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 3,479  $ 0
Changes of assumptions  $ 13,115  $ 0
Net difference between projected and actual earnings on investments  $ 741  $ 0
Changes in proportionate share  $ 20,497  $ 1,787
Differences between employer contributions and employer’s proportionate share of system contributions  $ 2,574  $ 3,842
Total (prior to post-MD contributions)  $ 40,406  $ 5,629
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 34,777

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>$ 9,500</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 15,117</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 11,292</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(956)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(176)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 34,777</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00115198%

Employer’s proportionate share at MD  
0.00111259%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 172,939

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 149,978

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 255,589
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 61,667

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 32,334

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (4,714)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,729)

Employer’s Total Pension Expense/(Income)  
$ 25,891

<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>$ 7,253</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 27,338</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 1,545</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,195</td>
<td>$ 4,995</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)  
$ 39,331

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 20,225

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>$ 679</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,429</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,102</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,146)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>161</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,225</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00081746%
Employer’s proportionate share at MD 0.00091302%

Employer’s proportionate share of system NPL/(A) at prior MD $ 122,720
Employer’s proportionate share of system NPL/(A) at MD $ 123,075

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 209,743
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 50,605

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 26,534
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (341)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,254)

Employer’s Total Pension Expense/(Income) $ 22,939

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 5,952 | $ 0 |
| Changes of assumptions | $ 22,434 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,268 | $ 0 |
| Changes in proportionate share | $ 6,473 | $ 5,935 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 8,749 |
| Total (prior to post-MD contributions) | $ 36,127 | $ 14,684 |
| Contributions subsequent to the MD TBD N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 21,443 |

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>$ 2,250</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,613</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,855</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (2,709)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 435</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 21,443</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01115636%
Employer’s proportionate share at MD  0.01064887%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,674,829

Employer’s proportionate share of system NPL/(A) at MD  $ 1,435,472
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,446,306
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 590,227

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 309,479
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 27,287
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (35,463)

Employer’s Total Pension Expense/(Income)  $ 301,303

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 69,420  $ 0
Changes of assumptions  $ 261,661  $ 0
Net difference between projected and actual earnings on investments  $ 14,789  $ 0
Changes in proportionate share  $ 114,573  $ 34,372
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 117,452
Total (prior to post-MD contributions)  $ 460,443  $ 151,824
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 308,619

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>$ 59,992</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>177,883</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>123,408</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(48,443)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,220)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 308,619</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00509155%
Employer’s proportionate share at MD 0.00479798%
Employer’s proportionate share of system NPL/(A) at prior MD $ 764,360
Employer’s proportionate share of system NPL/(A) at MD $ 646,770
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,102,213
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 265,934

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 139,440
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (28,335)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 24,366

Employer’s Total Pension Expense/(Income) $ 135,471

| Differences between expected and actual experience | Deferred Outflow of Resources $ 31,278 | Deferred Inflow of Resources $ 0 |
| Changes of assumptions | $ 117,895 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 6,663 | $ 0 |
| Changes in proportionate share | $ 0 | $ 97,988 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 74,325 | $ 0 |
| Total (prior to post-MD contributions) | $ 230,161 | $ 97,988 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 132,173 |

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>$ 26,745</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>76,653</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>43,866</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,043)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,952</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 132,173</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00795005%

Employer’s proportionate share at MD  
0.00804326%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,193,487

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,084,234

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,847,734

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 445,808

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 233,755

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (30,624)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 15,813

Employer’s Total Pension Expense/(Income)  
$ 218,944

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  |  $ 52,434  |  $ 0
Changes of assumptions  |  $ 197,637  |  $ 0
Net difference between projected and actual earnings on investments  |  $ 11,170  |  $ 0
Changes in proportionate share  |  $ 6,313  |  $ 104,641
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 62,953  |  $ 3,733
Total (prior to post-MD contributions)  |  $ 330,507  |  $ 108,374
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ 222,133

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>$ 36,677</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>124,113</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>79,958</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(23,005)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,390</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 222,133</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2252: City of Dayton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00347679%

Employer’s proportionate share at MD  
0.00327394%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 521,947

Employer’s proportionate share of system NPL/(A) at MD  
$ 441,328

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 752,104
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 181,462

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 95,148
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 11,563
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,192)

Employer’s Total Pension Expense/(Income)  
$ 98,519

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 21,343  
$ 0
Changes of assumptions  
$ 80,446  
$ 0
Net difference between projected and actual earnings on investments  
$ 4,547  
$ 0
Changes in proportionate share  
$ 44,261  
$ 13,739
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 26,411
Total (prior to post-MD contributions)  
$ 150,597  
$ 40,150
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 110,447

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>$ 24,329</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>60,245</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>40,762</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,864)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,025)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 110,447</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00024706%
Employer’s proportionate share at MD 0.00020806%
Employer’s proportionate share of system NPL/(A) at prior MD $37,089
Employer’s proportionate share of system NPL/(A) at MD $28,047
• Sensitivity: NPL/(A) using discount rate 1.00% lower $47,796
• Sensitivity: NPL/(A) using discount rate 1.00% higher $11,532
Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $6,047
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,854)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,163)
Employer’s Total Pension Expense/(Income) $1,030
Deferred Outflow of Resources 1,356 $ 0
Deferred Inflow of Resources 5,112 $ 0
Net Deferred Outflow/(Inflow) of Resources $ (10,984)
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>$ (3,685)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(1,486)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,665)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,880)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(267)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (10,984)</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2254: City of Shady Cove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00042319%
Employer’s proportionate share at MD 0.00112795%

Employer’s proportionate share of system NPL/(A) at prior MD $ 63,531
Employer’s proportionate share of system NPL/(A) at MD $ 152,048

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 259,118
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 62,518

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 32,781
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 13,295
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(3,701)

Employer’s Total Pension Expense/(Income) $ 42,375

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 7,353 $ 0
Changes of assumptions $ 27,716 $ 0
Net difference between projected and actual earnings on investments $ 1,566 $ 0
Changes in proportionate share $ 65,217 $ 7,451
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 11,601
Total (prior to post-MD contributions) $ 101,852 $ 19,052
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 82,800

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>$ 16,814</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 29,670</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 25,987</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 7,260</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,069</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 82,800</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00163996%
Employer’s proportionate share at MD 0.00160064%

Employer’s proportionate share of system NPL/(A) at prior MD $ 246,196
Employer’s proportionate share of system NPL/(A) at MD $ 215,767

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 367,706
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 88,718

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 46,518
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,668
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5

Employer’s Total Pension Expense/(Income) $ 48,191

<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>$ 10,435</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                              | $ 39,330                     | $ 0                          |

| Net difference between projected and actual earnings on investments | $ 2,223                     | $ 0                          |

| Changes in proportion share                        | $ 17,291                     | $ 9,750                      |

| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,344                     | $ 1,671                      |

| Total (prior to post-MD contributions)              | $ 72,623                     | $ 11,421                     |

| Contributions subsequent to the MD                  | TBD                          | N/A                          |

| Net Deferred Outflow/(Inflow) of Resources          | $ 61,202                     | $ 0                          |

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>$ 11,919</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 29,839</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 22,974</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,750)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 220</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 61,202</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2256: City of Jordan Valley

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ 338

Employer’s Total Pension Expense/(Income) $ 338

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 0 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 560 | $ 0 |
| Total (prior to post-MD contributions) | $ 560 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 560 |

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>$ 338</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>205</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12</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>$ 560</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2257: City of Culver

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00184728%
Employer’s proportionate share at MD  0.00240194%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 277,320
Employer’s proportionate share of system NPL/(A) at MD  $ 323,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 551,784
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 133,131

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 69,806
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 8,912
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  $ (4,368)

Employer’s Total Pension Expense/(Income)  $ 74,350

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 15,658 | $ 0 |
| Changes of assumptions | $ 59,020 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,336 | $ 0 |
| Changes in proportionate share | $ 38,772 | $ 1,074 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 12,928 |
| Total (prior to post-MD contributions) | $ 116,786 | $ 14,002 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 102,784 |

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>$ 19,920</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>46,587</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>34,281</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(644)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,640</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 102,784</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 20, 2018.
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, 2017  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00329581%  
Employer’s proportionate share at MD 0.00187443%  
Employer’s proportionate share of system NPL/(A) at prior MD $494,778  
Employer’s proportionate share of system NPL/(A) at MD $252,674  
Sensitivity: NPL/(A) using discount rate 1.00% lower $430,602  
Sensitivity: NPL/(A) using discount rate 1.00% higher $103,893  
Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income) $54,475  
Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68) $19,921  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $2,290  
Employer’s Total Pension Expense/(Income) $32,264  
Deferred Outflow of Resources $12,219  
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 $24,217 $107,964  
Differences between employer contributions and employer’s proportionate share of system contributions $2,693 $8,497  
Total (prior to post-MD contributions) $87,790 $116,461  
Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $(28,671)  
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>$ (10,212)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$10,650</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,422</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(26,323)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(6,208)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (28,671)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2259: Town Of Hammond

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 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>$ 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 20, 2018.
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)]  
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  | $22,023 | $0
Changes of assumptions  | $83,012 | $0
Net difference between projected and actual earnings on investments  | $4,692 | $0
Changes in proportionate share  | $35,119 | $22,865
Differences between employer contributions and employer’s proportionate share of system contributions  | $7,578 | $8,987
Total (prior to post-MD contributions)  | $152,424 | $31,852
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $120,572

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>$20,986</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>58,449</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>41,740</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,835)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,232</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$120,572</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00202731%

Employer’s proportionate share at MD  
0.00330811%

Employer’s proportionate share of system NPL/(A) at prior MD  
$304,346

Employer’s proportionate share of system NPL/(A) at MD  
$445,934

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $759,954

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $183,356

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $96,141

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $7,784
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $5,659

Employer’s Total Pension Expense/(Income)  
$109,584

Deferred Outflow of Resources  
$211,258

Deferred Inflow of Resources  
$39,148

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>$34,619</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$70,311</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$51,976</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$8,271</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$6,932</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$172,110</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00118566%
Employer’s proportionate share at MD 0.00124090%
Employer’s proportionate share of system NPL/(A) at prior MD $ 177,995
Employer’s proportionate share of system NPL/(A) at MD $ 167,274

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 285,065
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 68,778

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income) $ 36,063
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,681)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (163)

Employer’s Total Pension Expense/(Income) $ 34,219

Deferred Outflow of Resources $ 8,089 $ 0
Deferred Inflow of Resources $ 30,491 $ 0
Net difference $ 1,723 $ 0

Differences between expected and actual experience $ 8,089 $ 0
Changes of assumptions $ 30,491 $ 0
Net difference between projected and actual earnings on investments $ 1,723 $ 0
Changes in proportionate share $ 3,742 $ 8,076
Differences between employer contributions and employer’s proportionate share of system contributions $ 3,690 $ 2,714
Total (prior to post-MD contributions) $ 47,735 $ 10,790
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 36,945

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>$ 6,099</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,810</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,826</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,332)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>541</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 36,945</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2263: City of La Grande

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02981855%
Employer’s proportionate share at MD 0.02707704%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,476,457
Employer’s proportionate share of system NPL/(A) at MD $ 3,649,995
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,220,258
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,500,779

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 786,917
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (42,805)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,246

Employer’s Total Pension Expense/(Income) $ 745,358

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 176,515 $ 0
Changes of assumptions $ 665,329 $ 0
Net difference between projected and actual earnings on investments $ 37,604 $ 0
Changes in proportionate share $ 18,039 $ 209,244
Differences between employer contributions and employer’s proportionate share of system contributions $ 24,445 $ 20,581
Total (prior to post-MD contributions) $ 921,932 $ 229,825
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 692,107

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>$ 131,772</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 425,282</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 270,050</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(128,319)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,677)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 692,107</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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  
Deferred Outflow of Resources  
Deferred 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>$ 16,408</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62,026</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>45,364</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,818)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(944)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 106,036</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00031744%
Employer’s proportionate share at MD  0.00038206%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 47,655
Employer’s proportionate share of system NPL/(A) at MD  $ 51,502
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 87,769
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 21,176

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 11,103
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 2,163
    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)  $ 11,570

<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>$ 2,491</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 9,388</td>
<td>$ 0</td>
</tr>
<tr>
<td>$ 531</td>
<td>$ 0</td>
<td></td>
</tr>
</tbody>
</table>

| Changes in proportion share                        | $ 8,114                      | $ 0                          |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0                        | $ 5,286                      |
| Total (prior to post-MD contributions)             | $ 20,524                      | $ 5,286                      |
| Contributions subsequent to the MD                 | TBD                          | N/A                          |
| Net Deferred Outflow/(Inflow) of Resources         | $ 15,238                      | \(\text{N/A}\)              |

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>$ 2,913</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,210</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,466</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(560)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 208</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,238</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00540893%  
Employer’s proportionate share at MD 0.00502766%  

Employer’s proportionate share of system NPL/(A) at prior MD $812,006  
Employer’s proportionate share of system NPL/(A) at MD $677,730  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,154,976  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $278,664  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $146,115  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(5,487)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(2,825)  

Employer’s Total Pension Expense/(Income) $137,803  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience | $32,775 | $0  
Changes of assumptions | $123,538 | $0  
Net difference between projected and actual earnings on investments | $6,982 | $0  
Changes in proportionate share | $1,540 | $25,823  
Differences between employer contributions and employer’s proportionate share of system contributions | $4,369 | $8,821  
Total (prior to post-MD contributions) | $169,204 | $34,644  
Contributions subsequent to the MD | TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources | $134,560  

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>$23,872</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>79,051</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>53,007</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(20,873)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(497)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$134,560</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03134115%

Employer’s proportionate share at MD  
0.03078833%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,705,034

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,150,279

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,072,832
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,706,482

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 894,775
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 31,928
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,502

Employer’s Total Pension Expense/(Income)  
$ 929,205

Deferred Outflow of Resources  
$ 200,709

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 200,709

Changes of assumptions  
$ 756,522

Net difference between projected and actual earnings on investments  
$ 42,758

Changes in proportionate share  
$ 127,361

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 32,687

Total (prior to post-MD contributions)  
$ 1,160,037

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,111,504

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>$ 231,518</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>569,731</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>395,931</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(90,672)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,995</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,111,504</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00647747%
Employer’s proportionate share at MD 0.00781471%

Employer’s proportionate share of system NPL/(A) at prior MD $972,419
Employer’s proportionate share of system NPL/(A) at MD $1,053,426
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,795,230
- Sensitivity: NPL/(A) using discount rate 1.00% higher $433,140

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $227,112
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(12,325)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(4,161)
Employer’s Total Pension Expense/(Income) $210,626

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $50,944 $0
Changes of assumptions $192,021 $0
Net difference between projected and actual earnings on investments $10,853 $0
Changes in proportionate share $90,571 $108,104
Differences between employer contributions and employer’s proportionate share of system contributions $10,803 $17,481
Total (prior to post-MD contributions) $355,192 $125,585
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $229,607

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>$33,539</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>119,141</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>81,102</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,072)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,897</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$229,607</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
ACTUARIAL VALUATION DATE (LIABILITY ROLLED FORWARD TO MD)

Discount Rate  7.50%
Employer's proportionate share at prior MD  0.00080591%
Employer's proportionate share at MD  0.00087990%

Employer's proportionate share of system NPL/(A) at prior MD $ 120,986
Employer's proportionate share of system NPL/(A) at MD $ 118,611

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $ 25,572
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,647
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,047)

Employer's Total Pension Expense/(Income) $ 26,172

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 5,736 |
| Changes of assumptions | $ 21,621 |
| Net difference between projected and actual earnings on investments | $ 1,222 |
| Changes in proportionate share | $ 19,308 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 601 |
| Total (prior to post-MD contributions) | $ 48,488 |
| Contributions subsequent to the MD | TBD |

Deferred Inflow of Resources

| | $ 0 |
| Net Deferred Outflow/(Inflow) of Resources | $ 34,649 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,233</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,178</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,291</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,340)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>287</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 34,649</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 0.00080933%

Employer's proportionate share at MD 0.00077752%

Employer’s proportionate share of system NPL/(A) at prior MD $ 121,499

**Employer’s proportionate share of system NPL/(A) at MD $ 104,810**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 178,615
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 43,095

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 22,596

Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,523)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,835)

**Employer’s Total Pension Expense/(Income) $ 13,238**

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 5,069 | $ 0
Changes of assumptions | $ 19,105 | $ 0
Net difference between projected and actual earnings on investments | $ 1,080 | $ 0
Changes in proportionate share | $ 0 | $ 25,189
Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,238 | $ 5,052
Total (prior to post-MD contributions) | $ 26,492 | $ 30,241
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ (3,749)

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>$ (4,381)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,165</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,180</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,784)</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>$ -3,749</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00590476%

Employer’s proportionate share at MD  
0.00558471%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 886,442

Employer’s proportionate share of system NPL/(A) at MD  
$ 752,821

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,282,944
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 309,540

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 162,304

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (28,572)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,931)

Employer’s Total Pension Expense/(Income)  
$ 129,801

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 36,407  
$ 0
Changes of assumptions  
$ 137,226  
$ 0
Net difference between projected and actual earnings on investments  
$ 7,756  
$ 0
Changes in proportionate share  
$ 10,843  
$ 114,241
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,300  
$ 17,714
Total (prior to post-MD contributions)  
$ 207,532  
$ 131,955
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 75,577

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>$ 3,247</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>64,814</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>35,427</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(28,272)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>360</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 75,577</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2272: City of Aurora

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00102596%

Employer’s proportionate share at MD
0.00092368%

Employer’s proportionate share of system NPL/(A) at prior MD
$154,020

Employer’s proportionate share of system NPL/(A) at MD
$124,512

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $212,192

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $51,196

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $26,844

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $3,190
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $(2,711)

Employer’s Total Pension Expense/(Income)

$27,323

Deferred Outflow of Resources

| Differences between expected and actual experience | $6,021 | $0 |
| Changes of assumptions | $22,696 | $0 |
| Net difference between projected and actual earnings on investments | $1,283 | $0 |
| Changes in proportionate share | $42,387 | $26,232 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $5,075 | $15,747 |
| Total (prior to post-MD contributions) | $77,462 | $41,979 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources

$35,483

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>$6,392</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,950</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>16,018</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,044)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(832)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$35,483</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03495655%
Employer’s proportionate share at MD 0.03384383%
Employer’s proportionate share of system NPL/(A) at prior MD $5,247,790
Employer’s proportionate share of system NPL/(A) at MD $4,562,161
- Sensitivity: NPL/(A) using discount rate 1.00% lower $7,774,755
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,875,837

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $983,575
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(43,248)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(6,458)

Employer’s Total Pension Expense/(Income) $933,869

Deferred Outflow of Resources $220,628 Deferred Inflow of Resources $0
Differences between expected and actual experience
Changes of assumptions $831,601
Net difference between projected and actual earnings on investments $47,001
Changes in proportionate share $12,646
Differences between employer contributions and employer’s proportionate share of system contributions $40,229
Total (prior to post-MD contributions) $1,152,105
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $934,781

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>$166,941</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$537,472</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$354,452</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(127,276)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,191</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$934,781</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2274: City of Gold Hill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00152060%
Employer’s proportionate share at MD 0.00126831%

Employer’s proportionate share of system NPL/(A) at prior MD $ 228,277
Employer’s proportionate share of system NPL/(A) at MD $ 170,969

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 291,362
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 70,298

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 36,860
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,933
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(4,668)

Employer’s Total Pension Expense/(Income) $ 34,125

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 8,268 $ 0
Changes of assumptions $ 31,165 $ 0
Net difference between projected and actual earnings on investments $ 1,761 $ 0

Changes in proportionate share $ 22,320 $ 19,146

Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 17,332
Total (prior to post-MD contributions) $ 63,514 $ 36,478
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 27,036

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>$ 5,384</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,279</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,724</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,792)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,559)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,036</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01748515%

Employer’s proportionate share at MD  
0.01847977%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,624,927

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,491,080

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,245,255
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,024,265

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 537,062
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 15,242
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (55,487)

Employer’s Total Pension Expense/(Income)  
$ 496,817

Deferred Outflow of Resources  
$ 120,470

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 120,470

Changes of assumptions  
$ 454,079

Net difference between projected and actual earnings on investments  
$ 25,664

Changes in proportionate share  
$ 75,970

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

Total (prior to post-MD contributions)  
$ 676,183

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 498,300

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>$ 78,051</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>284,258</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>195,879</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(63,440)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,551</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 498,300</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 20, 2018.
### 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, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**

- December 31, 2015

- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.02977186%
- **Employer’s proportionate share at MD**: 0.02427185%

**Employer’s proportionate share of system NPL/(A) at prior MD**: $4,469,447

**Employer’s proportionate share of system NPL/(A) at MD**: $3,271,855

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $5,575,838
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $1,345,298

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $705,392
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(60,163)
  - 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)**: $619,498

| Differences between expected and actual experience | $158,228 | $0 |
| Changes of assumptions | $596,401 | $0 |
| Net difference between projected and actual earnings on investments | $33,708 | $0 |
| Changes in proportionate share | $73,816 | $372,514 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $18,170 | $73,862 |
| Total (prior to post-MD contributions) | $880,323 | $446,376 |

**Contributions subsequent to the MD**

- TBD: N/A

**Net Deferred Outflow/(Inflow) of Resources**: $433,947

**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>$69,479</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$336,372</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$205,761</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(157,779)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(19,886)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$433,947</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)                     December 31, 2015

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 | $ 0 |

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>$ 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 20, 2018.
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  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.06186909%
Employer’s proportionate share at MD 0.05901791%

Employer’s proportionate share of system NPL/(A) at prior MD $9,287,987

Employer’s proportionate share of system NPL/(A) at MD $7,955,637

- Sensitivity: NPL/(A) using discount rate 1.00% lower $13,557,857
- Sensitivity: NPL/(A) using discount rate 1.00% higher $3,271,143

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,715,188

Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(5,339)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(56,641)

Employer’s Total Pension Expense/(Income) $1,653,208

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $384,738 $0
Changes of assumptions $1,450,171 $0
Net difference between projected and actual earnings on investments $81,962 $0
Changes in proportionate share $128,017 $193,109
Differences between employer contributions and employer’s proportionate share of system contributions $89,527 $167,863
Total (prior to post-MD contributions) $2,134,415 $360,972
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,773,443

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>$315,816</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$973,278</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$688,247</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(205,869)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,970</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,773,443</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 20, 2018.
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, 2017  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.01200647%  
Employer’s proportionate share at MD 0.01058968%  
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,802,450  
Employer’s proportionate share of system NPL/(A) at MD $ 1,427,493  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,432,708  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 586,946

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 307,759  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (13,855)  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (35,077)

Employer’s Total Pension Expense/(Income) $ 258,827

Deferred Outflow of Resources $ 69,034  
Deferred Inflow of Resources $ 0  
Differences between expected and actual experience

Changes of assumptions $ 260,206  
Net difference between projected and actual earnings on investments $ 14,707  
Changes in proportionate share $ 21,594  
Differences between employer contributions and employer’s proportionate share of system contributions $ 0  
Total (prior to post-MD contributions) $ 365,541  
Contributions subsequent to the MD TBD  
Net Deferred Outflow/(Inflow) of Resources $ 164,129

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>$ 18,857</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>136,675</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>83,201</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(67,305)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(7,298)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 164,129</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00872423%
Employer’s proportionate share at MD  0.00774146%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,309,709
Employer’s proportionate share of system NPL/(A) at MD  $ 1,043,552

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,778,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 429,080

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 224,984
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (12,225)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (8,608)

Employer’s Total Pension Expense/(Income)  $ 204,151

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 50,467  $ 0
Changes of assumptions  $ 190,221  $ 0
Net difference between projected and actual earnings on investments  $ 10,751  $ 0
Changes in proportionate share  $ 9,123  $ 66,563
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 24,804
Total (prior to post-MD contributions)  $ 260,562  $ 91,367
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 169,195

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>$ 28,723</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>113,880</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>72,406</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(42,109)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,705)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 169,195</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 20, 2018.
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)]
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 | $ 61,754 | $ 0
Changes of assumptions | $ 232,766 | $ 0
Net difference between projected and actual earnings on investments | $ 13,156 | $ 0
Changes in proportionate share | $ 0 | $ 114,098
Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,883 | $ 52,697
Total (prior to post-MD contributions) | $ 311,559 | $ 166,795
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 144,764

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>$ 10,332</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 117,643</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 78,027</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(55,713)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,525)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 144,764</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD

0.00138583%

Employer’s proportionate share at MD

0.00273588%

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

$208,045

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

$368,798

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

$628,499

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

$151,640

Employer Pension Expense for Measurement Period

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

$79,511

- Net amortization of employer-specific deferred amounts from:

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

  $20,933

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

  $(2,033)

Employer’s Total Pension Expense/(Income)

$98,411

Deferred Outflow of Resources

Deferred Inflow of Resources

| Differences between expected and actual experience | $17,835 | $0 |
| Changes of assumptions | $67,225 | $0 |
| Net difference between projected and actual earnings on investments | $3,799 | $0 |
| Changes in proportionate share | $93,086 | $1,999 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $2,745 | $15,431 |
| Total (prior to post-MD contributions) | $184,690 | $17,430 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $167,260 |

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>$36,413</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>65,680</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>49,811</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,382</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,974</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$167,260</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00194698%
Employer’s proportionate share at MD 0.00203360%

Employer’s proportionate share of system NPL/(A) at prior MD $292,287
Employer’s proportionate share of system NPL/(A) at MD $274,130

- Sensitivity: NPL/(A) using discount rate 1.00% lower $467,168
- Sensitivity: NPL/(A) using discount rate 1.00% higher $112,715

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $59,101

  ▪ Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $13,174
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(4,089)

Employer’s Total Pension Expense/(Income) $68,186

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $13,257 $0
Changes of assumptions $49,969 $0
Net difference between projected and actual earnings on investments $2,824 $0
Changes in proportionate share $59,638 $10,759
Differences between employer contributions and employer’s proportionate share of system contributions $5,137 $23,388
Total (prior to post-MD contributions) $130,825 $34,147
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $96,678

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>$22,103</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>44,461</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>34,637</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,335)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(188)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$96,678</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00965686%
Employer’s proportionate share at MD 0.00956570%

Employer’s proportionate share of system NPL/(A) at prior MD $1,449,719
Employer’s proportionate share of system NPL/(A) at MD $1,289,460

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,197,475
- Sensitivity: NPL/(A) using discount rate 1.00% higher $530,191

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $278,000
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) ($5,686)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) ($7,495)

Employer’s Total Pension Expense/(Income) $264,819

Deferred Outflow Deferred Inflow
Differences between expected and actual experience $62,359 $0
Changes of assumptions $235,046 $0
Net difference between projected and actual earnings on investments $13,284 $0
Changes in proportionate share $18,591 $45,762
Differences between employer contributions and employer’s proportionate share of system contributions $17,307 $26,573
Total (prior to post-MD contributions) $346,587 $72,335
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $274,252

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>48,053</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>153,489</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>102,205</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(31,926)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,431</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>274,252</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00279372%
Employer’s proportionate share at MD 0.00264163%

Employer’s proportionate share of system NPL/(A) at prior MD $ 419,402
Employer’s proportionate share of system NPL/(A) at MD $ 356,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 606,847
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 146,416

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 76,771
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (5,131)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,821)

Employer’s Total Pension Expense/(Income) $ 69,819

| Differences between expected and actual experience | $ 17,221 | $ 0 |
| Changes of assumptions | $ 64,909 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,669 | $ 0 |
| Changes in proportionate share | $ 4,675 | $ 25,759 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,396 | $ 7,677 |
| Total (prior to post-MD contributions) | $ 92,870 | $ 33,436 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 59,434 |

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>$ 9,958</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,676</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>23,753</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,594)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(360)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 59,434</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00438784%

Employer’s proportionate share at MD  
0.00467064%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 658,717

Employer’s proportionate share of system NPL/(A) at MD  
$ 629,604

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,072,960
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 258,876

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 135,739

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,907
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 418

Employer’s Total Pension Expense/(Income)  
$ 140,064

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 30,448 | $ 0
Changes of assumptions  
$ 114,766 | $ 0
Net difference between projected and actual earnings on investments  
$ 6,486 | $ 0
Changes in proportionate share  
$ 24,381 | $ 8,997
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 12,501 | $ 6,314
Total (prior to post-MD contributions)  
$ 188,582 | $ 15,311
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 173,271

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>$ 34,224</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>85,437</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>59,560</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,829)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,879</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 173,271</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.13985297%

Employer’s proportionate share at MD  
0.12527218%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 20,995,178

Employer’s proportionate share of system NPL/(A) at MD  
$ 16,886,737

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 28,778,084

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 6,943,370

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,640,680

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (420,910)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 41,524

Employer’s Total Pension Expense/(Income)  
$ 3,261,294

Deferred Outflow of Resources  
$ 816,650

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 3,078,151

Net difference between projected and actual earnings on investments  
$ 173,973

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 289,565

Total (prior to post-MD contributions)  
$ 4,358,339

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 2,669,153

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>$ 422,530</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,791,470</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,111,627</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(627,080)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(29,394)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,669,153</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2289: City Of St Paul

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

Employer Pension Expense for Measurement Period

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

Employer’s Total Pension Expense/(Income) $ 0

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 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 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>$</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01652462%

Employer’s proportionate share at MD  
0.01517129%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,480,729

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,045,096

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,485,216
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 840,888

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 440,910
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (15,549)
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 20,763

Employer’s Total Pension Expense/(Income)  
$ 446,124

Deferred Outflow of Resources  
$ 98,902  
$ 372,784  
$ 21,069  
$ 15,155  
$ 85,470  
$ 593,380  
TBD  
$
 Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 93,466  
$ 9,345  
$ 102,811  
N/A  
$ 490,569

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>$ 102,331</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>266,202</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>176,547</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(54,942)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>430</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 490,569</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02535152%
Employer’s proportionate share at MD  0.02733098%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,805,852
Employer’s proportionate share of system NPL/(A) at MD  $ 3,684,226
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,278,595
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,514,854

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 794,297
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 20,455
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ (34,981)

Employer’s Total Pension Expense/(Income)  $ 779,771

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 178,171 | $ 0 |
| Changes of assumptions | $ 671,569 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 37,956 | $ 0 |
| Changes in proportionate share | $ 167,001 | $ 80,671 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,017 | $ 119,101 |
| Total (prior to post-MD contributions) | $ 1,056,714 | $ 199,772 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 856,942 |

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>$ 160,430</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 458,783</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 306,501</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(79,146)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 10,373</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 856,942</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04674612%

Employer’s proportionate share at MD  
0.04224482%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,017,678

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,694,618

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,704,668
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,341,473

Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,227,726

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (104,645)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ (21,955)

Employer’s Total Pension Expense/(Income)  
$ 1,101,126

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 275,394 | $ 0
Changes of assumptions  
$ 1,038,027 | $ 0
Net difference between projected and actual earnings on investments  
$ 58,668 | $ 0
Changes in proportionate share  
$ 0 | $ 408,299
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 33,391 | $ 69,192
Total (prior to post-MD contributions)  
$ 1,405,480 | $ 477,491
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 927,989

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>$ 143,825</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 607,627</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 392,503</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (205,438)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (10,528)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 927,989</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00046733%
Employer’s proportionate share at MD  0.00195693%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 70,157
Employer’s proportionate share of system NPL/(A) at MD  $ 263,795

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 449,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 108,465

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 56,873
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (3,277)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (513)

Employer’s Total Pension Expense/(Income)  $ 53,083

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 12,757  $ 0
Changes of assumptions  $ 48,085  $ 0
Net difference between projected and actual earnings on investments  $ 2,718  $ 0
Changes in proportionate share  $ 101,941  $ 89,685
Differences between employer contributions and employer’s proportionate share of system contributions  $ 12,362  $ 8,926
Total (prior to post-MD contributions)  $ 177,863  $ 98,611
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 79,252

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>$ 8,737</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,366</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,459</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,917</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,773</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 79,252</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 20, 2018.
### 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)]**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2017</td>
<td></td>
</tr>
</tbody>
</table>

**Actuarial Valuation Date (liability rolled forward to MD)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2015</td>
<td></td>
</tr>
</tbody>
</table>

**Discount rate**

- **0.00837112%**

**Employer’s proportionate share at prior MD**

- **0.00755606%**

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

- **$ 1,256,699**

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

- **$ 1,018,560**

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**
  - **$ 1,735,812**

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**
  - **$ 418,804**

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  - **$ 219,595**

- **Net amortization of employer-specific deferred amounts from:**
  - **Changes in proportionate share (per paragraph 54 of GASB 68)**
    - **$ (16,992)**
  - **Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)**
    - **$ (2,119)**

**Employer’s Total Pension Expense/(Income)**

- **$ 200,484**

**Deferred Outflow of Resources**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 49,258</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 185,665</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 10,494</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>$ 10,902</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 256,319</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 178,832</td>
</tr>
</tbody>
</table>

**Deferred Inflow of Resources**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</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>$ 67,130</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 10,357</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 77,487</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 178,832</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,258</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>112,405</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>74,022</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(35,172)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,681)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 178,832</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2295: City of Tigard

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.07471861%
Employer’s proportionate share at MD  0.07296004%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 11,216,998

Employer’s proportionate share of system NPL/(A) at MD  $ 9,835,041
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 16,760,706
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,043,903

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,120,376
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (83,316)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 5,942

Employer’s Total Pension Expense/(Income)  $ 2,043,002

Deferred Outflow of Resources  $ 475,627  $ 0
Deferred Inflow of Resources

Differences between expected and actual experience  $ 475,627  $ 0
Changes of assumptions  $ 1,792,753  $ 0
Net difference between projected and actual earnings on investments  $ 101,324  $ 0
Changes in proportionate share  $ 69,918  $ 398,783
Differences between employer contributions and employer’s proportionate share of system contributions  $ 90,883  $ 52,829
Total (prior to post-MD contributions)  $ 2,530,505  $ 451,612
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 2,078,893

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>$ 389,671</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,184,271</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 765,594</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(270,519)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,875</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,078,893</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03026638%
Employer’s proportionate share at MD 0.04088109%

Employer’s proportionate share of system NPL/(A) at prior MD $4,543,686
Employer’s proportionate share of system NPL/(A) at MD $5,510,786
• Sensitivity: NPL/(A) using discount rate 1.00% lower $9,391,386
• Sensitivity: NPL/(A) using discount rate 1.00% higher $2,265,886

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $1,188,093
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $181,146
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $33,639

Employer’s Total Pension Expense/(Income) $1,402,878

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $266,504 $0
Changes of assumptions $1,004,518 $0
Net difference between projected and actual earnings on investments $56,774 $0
Changes in proportionate share $757,486 $6,970
Differences between employer contributions and employer’s proportionate share of system contributions $143,650 $18,931
Total (prior to post-MD contributions) $2,228,932 $25,901
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,203,031

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>$476,481</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$921,361</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$683,739</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$58,444</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$63,007</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,203,031</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
**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, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2015

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.00805747%

**Employer’s proportionate share at MD**  
0.00958370%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$ 1,209,613

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,291,886

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,201,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 531,189

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 278,523
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 23,487
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(12,930)

**Employer’s Total Pension Expense/(Income)**  
$ 289,080

**Deferred Outflow of Resources**  
$ 62,476  
$ 235,488  
$ 13,309  
$ 137,966  
$ 449,239  
TBD  
$ 393,440

**Deferred Inflow of Resources**  
$ 0  
$ 0  
$ 0  
$ 26,484  
$ 55,799  
N/A

**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>$ 71,906</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>179,349</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>138,775</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,152)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,563</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 393,440</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) \(\text{June 30, 2017}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2015}\)

Discount rate \(7.50\%\)

Employer’s proportionate share at prior MD \(0.07758981\%\)

Employer’s proportionate share at MD \(0.07083796\%\)

Employer’s proportionate share of system \(NPL/(A)\) at prior MD \(\$ 11,648,032\)

Employer’s proportionate share of system \(NPL/(A)\) at MD \(\$ 9,548,984\)

- Sensitivity: \(NPL/(A)\) using discount rate 1.00% lower \(\$ 16,273,212\)
- Sensitivity: \(NPL/(A)\) using discount rate 1.00% higher \(\$ 3,926,284\)

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \(\$ 2,058,704\)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \(\$ (173,238)\)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \(\$ (89,494)\)

Employer’s Total Pension Expense/(Income) \(\$ 1,795,972\)

| Differences between expected and actual experience | \$ 461,793 | \$ 0 |
| Changes of assumptions | \$ 1,740,609 | \$ 0 |
| Net difference between projected and actual earnings on investments | \$ 98,377 | \$ 0 |
| Changes in proportionate share | \$ 84,809 | \$ 794,647 |
| Differences between employer contributions and employer’s proportionate share of system contributions | \$ 29,941 | \$ 231,901 |
| Total (prior to post-MD contributions) | \$ 2,415,529 | \$ 1,026,548 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources \(\$ 1,388,981\)

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>$ 190,729</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>971,771</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>601,855</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(359,667)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(15,707)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,388,981</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
**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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00048050%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$72,134

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

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

Employer 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)  
    $ (8,213)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (261)

Employer’s Total Pension Expense/(Income)  
$ (8,474)

Deferred Outflow of Resources  | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $0  | $0
Changes of assumptions  | $0  | $0
Net difference between projected and actual earnings on investments  | $0  | $0
Changes in proportionate share  | $389  | $35,206
Differences between employer contributions and employer’s proportionate share of system contributions  | $1,871  | $2,331
Total (prior to post-MD contributions)  | $2,260  | $37,537
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ (35,277)

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>$ (8,474)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(8,519)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,551)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,581)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,152)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -35,277</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2300: City of Yachats

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00610478%
Employer’s proportionate share at MD 0.00519732%

Employer’s proportionate share of system NPL/(A) at prior MD $ 916,469
Employer’s proportionate share of system NPL/(A) at MD $ 700,601
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,193,952
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 288,068

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 151,045
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,260)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,638)

Employer’s Total Pension Expense/(Income) $ 128,147

Deferred Outflow of Resources
Differences between expected and actual experience $ 33,881
Changes of assumptions $ 127,707
Net difference between projected and actual earnings on investments $ 7,218
Changes in proportionate share $ 1,188
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,103
Total (prior to post-MD contributions) $ 172,097
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 87,845

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 10,372</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>68,305</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>43,259</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(30,987)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(3,104)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 87,845</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00097611%  
Employer’s proportionate share at MD 0.00084616%  
Employer’s proportionate share of system NPL/(A) at prior MD $146,537  
Employer’s proportionate share of system NPL/(A) at MD $114,063  
• Sensitivity: NPL/(A) using discount rate 1.00% lower $194,384  
• 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) $24,591  
• Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $795  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(3,448)  
Employer’s Total Pension Expense/(Income) $21,938  

Deferred Outflow of Resources $5,516  
Deferred Inflow of Resources $0  
Changes between expected and actual experience $5,516  
Changes of assumptions $20,792  
Net difference between projected and actual earnings on investments $1,175  
Changes in proportionate share $8,784  
Differences between employer contributions and employer’s proportionate share of system contributions $0  
Total (prior to post-MD contributions) $36,267  
Contributions subsequent to the MD TBD  
Net Deferred Outflow/(Inflow) of Resources $16,975  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,764</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$12,233</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$8,089</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(5,351)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(760)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$16,975</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2302: City of Mt. Vernon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00144324%
Employer’s proportionate share at MD  0.00144811%

Employer’s proportionate share of system NPL/(A) at prior MD  $216,664
Employer’s proportionate share of system NPL/(A) at MD  $195,206
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $332,666
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $80,263

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $42,085
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $2,234
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(2,874)

Employer’s Total Pension Expense/(Income)  $41,445

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $9,440  $0
Changes of assumptions  $35,583  $0
Net difference between projected and actual earnings on investments  $2,011  $0
Changes in proportionate share  $6,860  $0
Differences between employer contributions and employer’s proportionate share of system contributions  $0  $7,385
Total (prior to post-MD contributions)  $53,894  $7,385
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $46,509

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>$8,630</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,767</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17,474</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,567)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>204</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$46,509</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.10811181%

Employer’s proportionate share at MD  
0.09941515%

Employer’s proportionate share of system NPL/(A) at prior MD  
$16,230,093

**Employer’s proportionate share of system NPL/(A) at MD**  
$13,401,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $22,838,091
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $5,510,211

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,889,219
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $284,862
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $59,170

**Employer’s Total Pension Expense/(Income)**  
$2,545,187

**Deferred Outflow of Resources**  
$648,088

**Deferred Inflow of Resources**  
$0

- Differences between expected and actual experience  
  $648,088
- Changes of assumptions  
  $2,442,800
- Net difference between projected and actual earnings on investments  
  $138,064
- Changes in proportionate share  
  $73,951
- Differences between employer contributions and employer’s proportionate share of system contributions  
  $64,603

**Total (prior to post-MD contributions)**  
$3,367,506

**Contributions subsequent to the MD**  
TBD

**Net Deferred Outflow/(Inflow) of Resources**  
$2,009,914

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>$292,363</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,381,920</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>851,262</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(496,447)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(19,185)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,009,914</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03732051%
Employer’s proportionate share at MD  0.02986788%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 5,602,675
Employer’s proportionate share of system NPL/(A) at MD  $ 4,026,202

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,861,383
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,655,465

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 868,025
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (56,497)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (12,811)

Employer’s Total Pension Expense/(Income)  $ 798,717

| Differences between expected and actual experience | $ 194,709 | $ 0 |
| Changes of assumptions | $ 733,905 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 41,479 | $ 0 |
| Changes in proportionate share | $ 192,261 | $ 504,764 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 44,750 | $ 64,949 |
| Total (prior to post-MD contributions) | $ 1,207,104 | $ 569,713 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 637,391 |

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>$ 121,888</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 448,579</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 282,757</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (189,688)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (26,146)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 637,391</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00033060%

Employer’s proportionate share at MD  

0.00041411%

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

$ 49,631

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

$ 55,822

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 95,131

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 22,953

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 12,035

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,027)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 317

Employer’s Total Pension Expense/(Income)  

$ 7,325

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  

$ 2,700  

$ 0

Changes of assumptions  

$ 10,175  

$ 0

Net difference between projected and actual earnings on investments  

$ 575  

$ 0

Changes in proportionate share  

$ 5,657  

$ 20,857

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

$ 2,153  

$ 888

Total (prior to post-MD contributions)  

$ 21,260  

$ 21,745

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ (485)

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>$ (2,059)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,398</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>240</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,598)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>534</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2306: City of Imbler  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 356

Employer’s Total Pension Expense/(Income)  

<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>$ 1,200</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,200</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,200</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>356</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>253</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>182</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>53</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,200</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.00178077%  

Employer’s proportionate share at MD  
0.00193021%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 267,335  

Employer’s proportionate share of system NPL/(A) at MD  
$ 260,193  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 443,416  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 106,984  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 56,096  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,095)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,164  

Employer’s Total Pension Expense/(Income)  
$ 56,165  

Deferred Outflow of Resources  | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience  | $ 12,583  | $ 0  
Changes of assumptions  | $ 47,429  | $ 0  
Net difference between projected and actual earnings on investments  | $ 2,681  | $ 0  
Changes in proportionate share  | $ 14,165  | $ 16,944  
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 6,210  | $ 1,798  
Total (prior to post-MD contributions)  | $ 83,068  | $ 18,742  
Contributions subsequent to the MD  | TBD  | N/A  
Net Deferred Outflow/(Inflow) of Resources  | $ 64,326  

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>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,425</td>
<td></td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>33,298</td>
<td></td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,552</td>
<td></td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,303)</td>
<td></td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,352</td>
<td></td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$ 64,326</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00071192%
Employer’s proportionate share at MD 0.00068389%

Employer’s proportionate share of system NPL/(A) at prior MD $ 106,876
Employer’s proportionate share of system NPL/(A) at MD $ 92,189
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 157,106
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 37,905

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 19,875
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (363)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (356)

Employer’s Total Pension Expense/(Income) $ 19,156

<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>$ 4,458</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 16,804</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 950</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 1,172</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 209</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 23,593</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 19,295</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,659</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,131</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,200</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,712)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 19,295</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
### 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, 2017
- **Actuarial Valuation Date (liability rolled forward to MD)**: December 31, 2015
- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.00508956%
- **Employer’s proportionate share at MD**: 0.00501680%
- **Employer’s proportionate share of system NPL/(A) at prior MD**: $764,061
- **Employer’s proportionate share of system NPL/(A) at MD**: $676,267
- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $1,152,482
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $278,063

#### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $145,799
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(5,089)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(9,572)

**Employer’s Total Pension Expense/(Income)**: $131,138

<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>$32,705</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$123,271</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$6,967</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$17,011</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$2,636</td>
<td>$21,271</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$165,579</td>
<td>$38,282</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>$127,297</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$17,453</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>74,170</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52,814</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,780)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>639</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$127,297</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 20, 2018.
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)]  
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>$16,197</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$33,647</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$24,297</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,834</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,420</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$79,115</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01335595%
Employer’s proportionate share at MD 0.01158137%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,005,038
Employer’s proportionate share of system NPL/(A) at MD $ 1,561,173
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,660,524
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 641,912

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 336,580
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (49,224)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,275

Employer’s Total Pension Expense/(Income) $ 294,631

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 75,499 $ 0
Changes of assumptions $ 284,574 $ 0
Net difference between projected and actual earnings on investments $ 16,084 $ 0
Changes in proportionate share $ 0 $ 190,021
Differences between employer contributions and employer’s proportionate share of system contributions $ 59,673 $ 18,468
Total (prior to post-MD contributions) $ 435,830 $ 208,489
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 227,341

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>$ 32,188</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>159,452</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>99,604</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(60,392)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,511)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 227,341</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01051450%
Employer’s proportionate share at MD 0.01008739%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,578,471
Employer’s proportionate share of system NPL/(A) at MD $ 1,359,784
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,317,320
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 559,106

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 293,161
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,606)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 19,979

Employer’s Total Pension Expense/(Income) $ 296,534

Deferred Outflow of Resources 65,760
Deferred Inflow of Resources 0

Differences between expected and actual experience $ 65,760 $ 0
Changes of assumptions $ 247,864 $ 0
Net difference between projected and actual earnings on investments $ 14,009 $ 0
Changes in proportionate share $ 0 $ 56,414
Differences between employer contributions and employer’s proportionate share of system contributions $ 65,478 $ 0

Total (prior to post-MD contributions) $ 393,111 $ 56,414
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 336,697

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>$ 67,946</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>176,513</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>119,866</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(30,065)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,437</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 336,697</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2508: Multnomah Drainage

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01494540%
Employer’s proportionate share at MD 0.01693868%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,243,652
**Employer’s proportionate share of system NPL/(A) at MD** $ 2,283,340
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,891,229
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 938,848

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 492,275
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 54,721
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 34,973

**Employer’s Total Pension Expense/(Income)** $ 581,969

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 110,423 | $ 0 |
| Changes of assumptions | $ 416,212 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 23,524 | $ 0 |
| Changes in proportionate share | $ 205,715 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 107,518 | $ 0 |
| Total (prior to post-MD contributions) | $ 863,392 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 863,392 |

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>$ 198,125</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>379,428</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>272,929</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,119)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,029</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 863,392</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2510: Horsefly Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00081610%
Employer’s proportionate share at MD 0.00068238%

Employer’s proportionate share of system NPL/(A) at prior MD $ 122,516
Employer’s proportionate share of system NPL/(A) at MD $ 91,985

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 156,759
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 37,822

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 19,831
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,716
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,966

Employer’s Total Pension Expense/(Income) $ 27,513

Deferred Outflow

| Differences between expected and actual experience | $ 4,448 | $ 0 |
| Changes of assumptions | $ 16,767 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 948 | $ 0 |
| Changes in proportionate share | $ 25,553 | $ 13,671 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 13,381 | $ 0 |
| Total (prior to post-MD contributions) | $ 61,097 | $ 13,671 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 47,426 |

Deferred Inflow

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>$ 12,050</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,291</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,867</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>161</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>58</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,426</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00569304%

Employer’s proportionate share at MD  
0.00557674%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 854,657

Employer’s proportionate share of system NPL/(A) at MD  
$ 751,747

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,281,114

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 309,098

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 162,072

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,819)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,777)

Employer’s Total Pension Expense/(Income)  
$ 143,476

Deferred Outflow 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 between expected and actual experience</td>
<td>$ 36,355</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 137,030</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 7,745</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 42,989</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 7,994</td>
<td>$ 15,667</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 189,124</td>
<td>$ 58,656</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>$ 130,468</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,103</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>79,680</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>53,855</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(21,068)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>898</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 130,468</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2512: Port of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.68738950%

Employer’s proportionate share at MD  
0.64370965%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 103,193,124

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 86,772,304

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 147,875,850
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 35,678,425

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 18,707,593
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 27,279
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (868,433)

**Employer’s Total Pension Expense/(Income)**  
$ 17,866,439

**Deferred Outflow of Resources** | **Deferred Inflow of Resources**
---|---
Differences between expected and actual experience | $ 4,196,345 | $ 0
Changes of assumptions | $ 15,817,043 | $ 0
Net difference between projected and actual earnings on investments | $ 893,958 | $ 0
Changes in proportionate share | $ 2,468,300 | $ 3,036,866
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 2,454,453
Total (prior to post-MD contributions) | $ 23,375,646 | $ 5,491,319
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 17,884,327 | 

**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>$ 3,279,480</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 10,392,532</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,090,223</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,747,089)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(130,819)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,884,327</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01473787%
Employer’s proportionate share at MD 0.01461429%

Employer’s proportionate share of system NPL/(A) at prior MD $2,212,496

Employer’s proportionate share of system NPL/(A) at MD $1,970,012
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $3,357,260
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $810,016

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $424,723
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (31,420)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,719)

Employer’s Total Pension Expense/(Income) $385,584

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $95,271 | $0
Changes of assumptions | $359,098 | $0
Net difference between projected and actual earnings on investments | $20,296 | $0
Changes in proportionate share | $0 | $104,859
Differences between employer contributions and employer’s proportionate share of system contributions | $46,580 | $41,537
Total (prior to post-MD contributions) | $521,245 | $146,396
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $374,849 |

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>$54,413</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$216,593</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$146,637</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(47,639)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$4,845</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$374,849</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.09937868%
Employer’s proportionate share at MD  
0.09603517%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 14,919,047
Employer’s proportionate share of system NPL/(A) at MD  
$ 12,945,577
 Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 22,061,627
 Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,322,871

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,790,990
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (222,400)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (186,346)

Employer’s Total Pension Expense/(Income)  
$ 2,382,244

Deferred Outflow (Inflow) of Resources

| Differences between expected and actual experience | $ 626,054 | $ 0 |
| Changes of assumptions | $ 2,359,748 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 133,370 | $ 0 |
| Changes in proportionate share | $ 0 | $ 740,204 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 157,365 | $ 529,450 |
| Total (prior to post-MD contributions) | $ 3,276,537 | $ 1,269,654 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,006,883 |

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>$ 206,012</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,286,734</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 909,744</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (394,355)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (1,253)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,006,883</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02813710%
Employer’s proportionate share at MD 0.02640814%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,224,032
Employer’s proportionate share of system NPL/(A) at MD $ 3,559,827
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,066,596
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,463,705

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 767,478
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (47,334)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,348

Employer’s Total Pension Expense/(Income) $ 721,492

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 172,155 |
| Changes of assumptions | $ 648,893 |
| Net difference between projected and actual earnings on investments | $ 36,675 |
| Changes in proportionate share | $ 12,895 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 72,156 |
| Total (prior to post-MD contributions) | $ 942,774 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow(Inflow) of Resources | $ 699,459 |

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>$ 123,063</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>411,553</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>270,200</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(105,718)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>360</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 699,459</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 20, 2018.
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)]  
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
---|---
Differences between expected and actual experience | $999,340 | $0
Changes of assumptions | $3,766,756 | $0
Net difference between projected and actual earnings on investments | $212,892 | $0
Changes in proportionate share | $149,851 | $434,789
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $441,537
Total (prior to post-MD contributions) | $5,128,839 | $876,326
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $4,252,513

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>$747,827</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,438,405</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,664,652</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($594,396)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>($3,975)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,252,513</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05950548%

Employer’s proportionate share at MD  
0.05512170%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,933,154

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,430,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 12,662,803

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,055,190

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,601,956

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (160,180)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 73,490

Employer’s Total Pension Expense/(Income)  
$ 1,515,266

Deferred Outflow of Resources  

| Differences between expected and actual experience | $359,339 | $0 |
| Changes of assumptions | $1,354,434 | $0 |
| Net difference between projected and actual earnings on investments | $76,551 | $0 |
| Changes in proportionate share | $0 | $595,988 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $470,398 | $98,958 |
| Total (prior to post-MD contributions) | $2,260,722 | $694,946 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,565,776 |

Deferred Inflow of Resources  

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $595,988 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $98,958 | $0 |
| Total (prior to post-MD contributions) | $694,946 | $0 |
| Contributions subsequent to the MD | N/A | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,565,776 |

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>$266,165</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>876,260</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>596,320</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(184,702)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,732</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,565,776</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.12262181%
Employer’s proportionate share at MD 0.11507678%

Employer’s proportionate share of system NPL/(A) at prior MD $18,408,381
Employer’s proportionate share of system NPL/(A) at MD $15,512,393

- Sensitivity: NPL/(A) using discount rate 1.00% lower $26,435,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,378,277

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $3,344,380

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $(40,021)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,394

Employer’s Total Pension Expense/(Income) $3,309,753

Deferred Outflow of Resources
- Differences between expected and actual experience $750,186
- Changes of assumptions $2,827,633
- Net difference between projected and actual earnings on investments $159,814
- Changes in proportionate share $456,244
- Differences between employer contributions and employer’s proportionate share of system contributions $369,089
- Total (prior to post-MD contributions) $4,562,966
- Contributions subsequent to the MD TBD
- Net Deferred Outflow/(Inflow) of Resources $3,726,631

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 $653,667
- Differences between employer contributions and employer’s proportionate share of system contributions $182,668
- Total (prior to post-MD contributions) $836,335
- Contributions subsequent to the MD N/A
- Net Deferred Outflow/(Inflow) of Resources $3,726,631

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>$702,024</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,975,869</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,418,885</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(374,636)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,489</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,726,631</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02108906%
Employer's proportionate share at MD  0.01931317%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,165,958
**Employer’s proportionate share of system NPL/(A) at MD**  $ 2,603,423
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,436,707
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,070,457

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 561,282
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (57,154)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (24,409)

**Employer’s Total Pension Expense/(Income)**  $ 479,719

| Differences between expected and actual experience | $ 125,903 | $ 0 |
| Changes of assumptions | $ 474,558 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 26,821 | $ 0 |
| Changes in proportionate share | $ 0 | $ 213,038 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 15,738 | $ 69,784 |
| **Total (prior to post-MD contributions)** | $ 643,020 | $ 282,822 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 360,198

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>$ 42,068</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>257,236</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>166,232</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(99,575)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,764)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 360,198</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.03954985%

Employer’s proportionate share at MD  

0.03846707%

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

$ 5,937,351

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

$ 5,185,376

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 8,836,827

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,132,086

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,117,936

- Net amortization of employer-specific deferred amounts from:
  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (82,077)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 62,488

Employer’s Total Pension Expense/(Income)  

$ 1,098,347

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  |  $ 250,767  |  $ 0
Changes of assumptions  |  $ 945,201  |  $ 0
Net difference between projected and actual earnings on investments  |  $ 53,422  |  $ 0
Changes in proportionate share  |  $ 0  |  $ 263,979
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 235,823  |  $ 9,951
Total (prior to post-MD contributions)  |  $ 1,485,213  |  $ 273,930
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ 1,211,283

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>$ 226,654</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 644,414</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 442,593</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(113,351)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 10,973</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,211,283</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02396475%

Employer’s proportionate share at MD  
0.02444806%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,597,665

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 3,295,608

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 5,616,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,355,065

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 710,513

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (42,787)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 4,964

**Employer’s Total Pension Expense/(Income)**  
$ 672,690

| Differences between expected and actual experience | $ 159,377 | $ 0 |
| Changes of assumptions | $ 600,730 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 33,952 | $ 0 |
| Changes in proportionate share | $ 32,734 | $ 166,262 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 46,812 | $ 19,270 |
| Total (prior to post-MD contributions) | $ 873,605 | $ 185,532 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 688,073 |

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>$ 118,678</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 386,465</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 254,294</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(79,318)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,955</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 688,073</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.04718874%
Employer’s proportionate share at MD: 0.04513831%

Employer’s proportionate share of system NPL/(A) at prior MD: $7,084,126
Employer’s proportionate share of system NPL/(A) at MD: $6,084,661

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $10,369,374
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $2,501,848

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $1,311,817
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68): $(40,727)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(17,054)

Employer’s Total Pension Expense/(Income): $1,254,036

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $294,257 | $0
Changes of assumptions | $1,109,125 | $0
Net difference between projected and actual earnings on investments | $62,686 | $0
Changes in proportionate share | $33,212 | $212,364
Differences between employer contributions and employer’s proportionate share of system contributions | $18,235 | $66,370
Total (prior to post-MD contributions) | $1,517,515 | $278,734
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $1,238,781

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>$231,167</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$722,240</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$470,842</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(184,060)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(1,408)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,238,781</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00137876%

Employer’s proportionate share at MD  
0.00185488%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 206,984

Employer’s proportionate share of system NPL/(A) at MD  
$ 250,039

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 426,111

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 102,809

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 53,907

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 6,253
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,037

Employer’s Total Pension Expense/(Income)  
$ 63,197

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 12,092 | $ 0 |
| Changes of assumptions | $ 45,578 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,576 | $ 0 |
| Changes in proportionate share | $ 32,719 | $ 4,757 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 8,482 | $ 0 |
| Total (prior to post-MD contributions) | $ 101,447 | $ 4,757 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 96,690 |

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>$ 21,164</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 41,083</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 29,806</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,925</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,711</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 96,690</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
### Oregon Public Employees Retirement System

**Schedule of Pension Amounts under GASB 68**

**Employer #2530: River Road Water District**

<table>
<thead>
<tr>
<th>Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]</th>
<th>June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
<td>December 31, 2015</td>
</tr>
<tr>
<td>Discount rate</td>
<td>7.50%</td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.00380209%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.00330896%</td>
</tr>
<tr>
<td>Employer’s proportionate share of system NPL/(A) at prior MD</td>
<td>$570,782</td>
</tr>
<tr>
<td><strong>Employer’s proportionate share of system NPL/(A) at MD</strong></td>
<td>$446,049</td>
</tr>
<tr>
<td><strong>Employer Pension Expense for Measurement Period</strong></td>
<td></td>
</tr>
<tr>
<td>- Employer’s proportionate share of collective system Pension Expense/(Income)</td>
<td>$96,166</td>
</tr>
<tr>
<td>- Net amortization of employer-specific deferred amounts from:</td>
<td></td>
</tr>
<tr>
<td>- Changes in proportionate share (per paragraph 54 of GASB 68)</td>
<td>$(18,738)</td>
</tr>
<tr>
<td>- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)</td>
<td>$(30,871)</td>
</tr>
<tr>
<td><strong>Employer’s Total Pension Expense/(Income)</strong></td>
<td><strong>$46,557</strong></td>
</tr>
</tbody>
</table>

#### Deferred Outflow of Resources

| Differences between expected and actual experience                  | $21,571       |
| Changes of assumptions                                             | $81,307       |
| Net difference between projected and actual earnings on investments | $4,595        |
| Changes in proportionate share                                     | 0             |
| Differences between employer contributions and employer’s proportionate share of system contributions | 0             |
| Total (prior to post-MD contributions)                             | $107,473      |
| Contributions subsequent to the MD                                 | TBD           |
| Net Deferred Outflow(Inflow) of Resources                          | **$(48,177)** |

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>$(28,427)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,873</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,944</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(29,979)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(3,587)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(48,177)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2531: Oregon School Boards Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03733992%

Employer’s proportionate share at MD  
0.03631538%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,605,589

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,895,327

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 8,342,531
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,012,826

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,055,403

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (40,453)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 11,411

Employer’s Total Pension Expense/(Income)  
$ 1,026,361

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 236,740  
$ 0
Changes of assumptions  
$ 892,331  
$ 0
Net difference between projected and actual earnings on investments  
$ 50,433  
$ 0
Changes in proportionate share  
$ 32,792  
$ 194,716
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 160,915  
$ 65,273
Total (prior to post-MD contributions)  
$ 1,373,211  
$ 259,989
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,113,222

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>$ 203,427</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>604,240</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>410,335</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(114,158)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,379</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,113,222</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.02007105%

Employer’s proportionate share at MD 0.01725635%

Employer’s proportionate share of system NPL/(A) at prior MD $3,013,131

Employer’s proportionate share of system NPL/(A) at MD $2,326,163

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,964,206
- Sensitivity: NPL/(A) using discount rate 1.00% higher $956,455

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $501,507

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(123,360)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $44,348

Employer’s Total Pension Expense/(Income) $422,495

Deferred Outflow of Resources $112,494 $0

Deferred Inflow of Resources $424,018 $0

Net difference between projected and actual earnings on investments $23,965 $0

Changes in proportionate share $0 $443,739

Differences between employer contributions and employer’s proportionate share of system contributions $142,128 $0

Total (prior to post-MD contributions) $702,605 $443,739

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $258,866

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>$31,453</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$215,724</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$115,936</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(99,381)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(4,865)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$258,866</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2535: Athena Cemetery Maintenance District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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>

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>$ 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 20, 2018.
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 $ 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 $ 1,866 $ 0

Total (prior to post-MD contributions) $ 1,866 $ 0

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 1,866

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>$ 919</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>751</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>196</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>$ 1,866</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00424368%

Employer’s proportionate share at MD  
0.00207380%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 637,075

Employer’s proportionate share of system NPL/(A) at MD  
$ 279,549

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 476,403

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 114,943

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 60,269

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (34,200)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,878

Employer’s Total Pension Expense/(Income)  
$ 34,947

Deferred Outflow of Resources  
$ 13,519

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 13,519

Changes of assumptions  
$ 50,957

Net difference between projected and actual earnings on investments  
$ 2,880

Changes in proportionate share  
$ 1,221

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 30,119

Total (prior to post-MD contributions)  
$ 98,696

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ (50,019)

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>$ (12,047)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,685</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,829)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(35,505)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,324)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -50,019</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00299822%
Employer’s proportionate share at MD 0.00216114%

Employer’s proportionate share of system NPL/(A) at prior MD $450,102
Employer’s proportionate share of system NPL/(A) at MD $291,322
• Sensitivity: NPL/(A) using discount rate 1.00% lower $496,467
• Sensitivity: NPL/(A) using discount rate 1.00% higher $119,784

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $62,807
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(16,628)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(3,767)

Employer’s Total Pension Expense/(Income) $42,412

Deferred Outflow of Resources $14,088 $0
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 $1,452 $70,053
Differences between employer contributions and employer’s proportionate share of system contributions
Total (prior to post-MD contributions) $72,661 $80,898
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $(8,237)

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>$(6,561)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,222</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,103</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(21,546)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,456)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(8,237)</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00072624%

Employer’s proportionate share at MD  

0.00198504%

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

$ 109,025

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

$ 267,584

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 456,012

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 110,023

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 57,690

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,752)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,791)

Employer’s Total Pension Expense/(Income)  

$ 53,147

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 12,940 | $ 0
Changes of assumptions | $ 48,776 | $ 0
Net difference between projected and actual earnings on investments | $ 2,757 | $ 0
Changes in proportionate share | $ 94,748 | $ 84,257
Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,661 | $ 14,065
Total (prior to post-MD contributions) | $ 165,882 | $ 98,322
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 67,560

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>$ 8,164</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 29,574</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 18,221</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,508</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,093</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 67,560</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2542: Rainbow Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00607453%
Employer’s proportionate share at MD 0.00590320%
Employer’s proportionate share of system NPL/(A) at prior MD $ 911,928
Employer’s proportionate share of system NPL/(A) at MD $ 795,754
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,356,109
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 327,192

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 171,560
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,346)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,373

Employer’s Total Pension Expense/(Income) $ 158,587

Deferred Outflow of Resources $ 38,483 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience $ 38,483 $ 0
Changes of assumptions $ 145,052 $ 0
Net difference between projected and actual earnings on investments $ 8,198 $ 0
Changes in proportionate share $ 2,931 $ 54,072
Differences between employer contributions and employer’s proportionate share of system contributions $ 27,965 $ 13,063
Total (prior to post-MD contributions) $ 222,629 $ 67,135
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 155,494

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>$ 24,816</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>89,842</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>59,468</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(20,248)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,617</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 155,494</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00336968%

Employer’s proportionate share at MD  
0.00213673%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 505,867

Employer’s proportionate share of system NPL/(A) at MD  
$ 288,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 490,859
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 118,431

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 62,098

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,731)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,014

Employer’s Total Pension Expense/(Income)  
$ 50,381

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 13,929 | $ 0
Changes of assumptions  
$ 52,503 | $ 0
Net difference between projected and actual earnings on investments  
$ 2,967 | $ 0
Changes in proportionate share  
$ 16,980 | $ 101,286
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 22,228 | $ 2,667
Total (prior to post-MD contributions)  
$ 108,607 | $ 103,953
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 4,654

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>$ 1,961</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 24,105</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 6,706</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (23,883)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (4,234)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,654</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) 

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD 

0.08319836%

Employer’s proportionate share at MD 

0.08216137%

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

$ 12,490,006

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

$ 11,075,384

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

$ 18,874,476

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

$ 4,553,898

Employer Pension Expense for Measurement Period

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

$ 2,387,787

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

$ 2,688

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

$ (23,777)

Employer’s Total Pension Expense/(Income) 

$ 2,366,698

Deferred Outflow of Resources

Differences between expected and actual experience 

$ 535,610

Changes of assumptions 

$ 2,018,845

Net difference between projected and actual earnings on investments 

$ 114,102

Changes in proportionate share 

$ 84,709

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

$ 36,334

Total (prior to post-MD contributions) 

$ 2,789,600

Contributions subsequent to the MD 

TBD

Net Deferred Outflow/(Inflow) of Resources 

$ 2,581,421

Deferred 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>$ 504,858</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,402,900</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 940,967</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(278,914)</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>$ 2,581,421</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2547: Metzger Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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>

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>$ 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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2549: Rogue River Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01037753%
Employer’s proportionate share at MD  0.01151580%

Employer’s proportionate share of system NPL/(A) at prior MD  $1,557,908
Employer’s proportionate share of system NPL/(A) at MD  $1,552,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $2,645,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $638,278

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $334,674
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $14,917
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $8,537

Employer’s Total Pension Expense/(Income)  $358,128

| Differences between expected and actual experience | Deferred Outflow of Resources | $75,072 | | Deferred Inflow of Resources | $0 |
| Changes of assumptions | | $282,963 | | | $0 |
| Net difference between projected and actual earnings on investments | | $15,993 | | | $0 |
| Changes in proportionate share | | $101,388 | | | $43,344 |
| Differences between employer contributions and employer’s proportionate share of system contributions | | $32,595 | | | $6,088 |
| Total (prior to post-MD contributions) | | $508,011 | | | $49,432 |
| Contributions subsequent to the MD | TBD | | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | $458,579 |

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>$97,171</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$221,780</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$150,611</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(19,145)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$8,161</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$458,579</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00405800%

Employer’s proportionate share at MD  
0.00289010%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 609,200

Employer’s proportionate share of system NPL/(A) at MD  
$ 389,587

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 663,927
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 160,187

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 83,993
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (33,935)
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 22,185

Employer’s Total Pension Expense/(Income)  
$ 72,243

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 18,841 | $ 0 |
| Changes of assumptions | $ 71,015 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 4,014 | $ 0 |
| Changes in proportionate share | $ 0 | $ 128,733 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 68,860 | $ 0 |
| Total (prior to post-MD contributions) | $ 162,730 | $ 128,733 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 33,997 |

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>$ 6,751</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 36,838</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 15,985</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(22,817)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,760)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 33,997</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01130065%

Employer’s proportionate share at MD  
0.01231535%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,696,490

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,660,114

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,829,137
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 682,594

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 357,911

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (10,808)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 11,797

Employer’s Total Pension Expense/(Income)  
$ 358,900

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 80,284 | $ 0
Changes of assumptions  
$ 302,609 | $ 0
Net difference between projected and actual earnings on investments  
$ 17,103 | $ 0
Changes in proportionate share  
$ 68,725 | $ 73,129
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 38,612 | $ 400
Total (prior to post-MD contributions)  
$ 507,333 | $ 73,529
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 433,804

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>$ 79,824</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>214,586</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>153,207</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(21,877)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,064</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 433,804</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01227683%
Employer's proportionate share at MD 0.01248734%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,843,037
Employer’s proportionate share of system NPL/(A) at MD $ 1,683,298

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,868,647
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 692,127

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 362,909
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (55,695)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 57,707

Employer’s Total Pension Expense/(Income) $ 364,921

Deferred Outflow of Resources $ 81,405 $ 0
Deferred Inflow of Resources $ 306,835 $ 0
Net difference between projected and actual earnings on investments $ 17,342 $ 0

Charges in proportionate share $ 19,687 $ 202,202
Differences between employer contributions and employer’s proportionate share of system contributions $ 162,254 $ 0
Total (prior to post-MD contributions) $ 587,523 $ 202,202
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 385,321

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>$ 81,948</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>210,176</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>123,231</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(37,015)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,981</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 385,321</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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>$15,478</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$40,576</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$27,040</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(7,267)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$527</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$76,353</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00066707%
Employer’s proportionate share at MD  0.00067093%

Employer’s proportionate share of system NPL/(A) at prior MD  $100,143
Employer’s proportionate share of system NPL/(A) at MD  $90,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $154,129
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $37,187

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $19,499
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $248
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $969

Employer’s Total Pension Expense/(Income)  $20,716

<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>$4,374</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$16,486</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$932</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$2,985</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$25,718</td>
<td>$316</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>$25,402</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,512</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,719</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,584</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,669)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>255</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$25,402</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 20, 2018.
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)]

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2017</td>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
</tr>
</tbody>
</table>

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.03925688%
Employer’s proportionate share at MD 0.04358174%

Employer’s proportionate share of system NPL/(A) at prior MD $5,893,369
Employer’s proportionate share of system NPL/(A) at MD $5,874,835

- Sensitivity: NPL/(A) using discount rate 1.00% lower $10,011,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher $2,415,573

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,266,580
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(6,604)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(63,047)

Employer’s Total Pension Expense/(Income) $1,196,929

Deferred Outflow of Resources $284,110
Deferred Inflow of Resources $0

Differences between expected and actual experience $284,110
Changes of assumptions $1,070,878
Net difference between projected and actual earnings on investments $60,525
Changes in proportionate share $292,922
Differences between employer contributions and employer’s proportionate share of system contributions $0
Total (prior to post-MD contributions) $1,708,435
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $1,314,805

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 of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 209,333</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 694,444</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 484,879</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(100,334)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 26,483</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,314,805</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 20, 2018.
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)]
[215x739] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00650796%
Employer’s proportionate share at MD 0.00853871%

Employer’s proportionate share of system NPL/(A) at prior MD $976,996
Employer’s proportionate share of system NPL/(A) at MD $1,151,021

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,961,551
- Sensitivity: NPL/(A) using discount rate 1.00% higher $473,269

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $248,153
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $66,605
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(34,939)

Employer’s Total Pension Expense/(Income) $279,819

Deferred Outflow of Resources $55,664
Deferred Inflow of Resources 0

Differences between expected and actual experience
Changes of assumptions $209,811
Net difference between projected and actual earnings on investments $11,858
Changes in proportionate share $237,666
Differences between employer contributions and employer’s proportionate share of system contributions $0
Total (prior to post-MD contributions) $514,999
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $400,856

Employer subsequent fiscal years
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year $86,326
2nd Fiscal Year 180,336
3rd Fiscal Year 130,191
4th Fiscal Year (4,012)
5th Fiscal Year 8,016
Thereafter 0
Total $400,856

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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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)  $ (299,702)
  - 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 in assumptions  | $ 0  | $ 0
Net difference between projected and actual earnings on investments  | $ 0  | $ 0
Changes in proportionate share  | $ 15,701  | $ 1,010,611
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 4,108  | $ 114,525
Total (prior to post-MD contributions)  | $ 19,809  | $ 1,125,136
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ (1,105,327)

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>$ (345,941)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(346,124)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(321,692)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(91,570)</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>$ -1,105,327</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 20, 2018.
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)]  
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>$ 233,589</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>584,030</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>403,848</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(49,626)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25,139</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,196,979</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2561: Jefferson Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00308426%

Employer’s proportionate share at MD  
0.00334331%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 463,019

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 450,679

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 768,040
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 185,307

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 97,164
- 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)  
    $ (6,200)

**Employer’s Total Pension Expense/(Income)**  
$ 92,893

<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>$ 21,795</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 82,151</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 4,643</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 24,870</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>$ 133,459</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 101,848</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,131</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>54,353</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,129</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,543)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,778</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 101,848</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2562: Odell Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00055100%
Employer’s proportionate share at MD  0.00052762%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 82,718
Employer’s proportionate share of system NPL/(A) at MD  $ 71,123
• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 121,207
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 29,244

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 15,334
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (17,526)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 4,499

Employer’s Total Pension Expense/(Income)  $ 2,307

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 3,440  $ 0
Changes of assumptions  $ 12,965  $ 0
Net difference between projected and actual earnings on investments  $ 733  $ 0
Changes in proportionate share  $ 2,125  $ 61,128
Differences between employer contributions and employer’s proportionate share of system contributions  $ 20,356  $ 1,848
Total (prior to post-MD contributions)  $ 39,619  $ 62,976
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ (23,357)

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>$ (9,650)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(3,835)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(6,850)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,872)</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>$ -23,357</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 20, 2018.
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)]  
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  
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>$126,283</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$337,465</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$225,856</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(63,883)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,338</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$629,059</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00422453%

Employer’s proportionate share at MD  

0.00407524%

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

$ 634,200

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

$ 549,344

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  
  $ 936,182

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  
  $ 225,875

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  
  $ 118,435

- Net amortization of employer-specific deferred amounts from:
  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    
    $ 22,778

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    
    $ (14,070)

Employer’s Total Pension Expense/(Income)  

$ 127,143

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 26,567 | $ 0
Changes of assumptions  | $ 100,136 | $ 0
Net difference between projected and actual earnings on investments  | $ 5,660 | $ 0
Changes in proportionate share  | $ 73,310 | $ 10,111
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 0 | $ 43,296
Total (prior to post-MD contributions)  | $ 205,673 | $ 53,407
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 152,266

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>$ 34,795</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 79,519</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 54,309</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(15,474)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(884)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 152,266</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2567: Charleston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00233291%
Employer’s proportionate share at MD: 0.00222089%

Employer’s proportionate share of system NPL/(A) at prior MD: $350,224
Employer’s proportionate share of system NPL/(A) at MD: $299,377

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $510,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $123,096

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $64,544
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $4,000
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $2,007

Employer’s Total Pension Expense/(Income): $62,551

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $14,478 | $0
Changes of assumptions | $54,571 | $0
Net difference between projected and actual earnings on investments | $3,084 | $0
Changes in proportionate share | $0 | $14,864
Differences between employer contributions and employer’s proportionate share of system contributions | $9,476 | $1,268
Total (prior to post-MD contributions) | $81,609 | $16,132
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $65,477

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>$12,224</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>36,537</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24,464</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,974)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>226</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$65,477</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01428988%

Employer’s proportionate share at MD  
0.01560444%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,145,243

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 2,103,484

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,584,722
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 864,896

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 453,499
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 75,624
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 44,582

**Employer’s Total Pension Expense/(Income)**  
$ 573,705

| Differences between expected and actual experience | $ 101,725 | $ 0 |
| Changes of assumptions | $ 383,428 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 21,671 | $ 0 |

Changes in proportion share  
$ 281,268  
$ 8,002

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 143,175  
$ 0

Total (prior to post-MD contributions)  
$ 931,267  
$ 8,002

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 923,265

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>$ 220,096</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>388,930</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>294,061</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,798</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,379</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 923,265</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03200949%
Employer’s proportionate share at MD 0.03224289%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,805,368
Employer’s proportionate share of system NPL/(A) at MD $ 4,346,354
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,406,980
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,787,103

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 937,048
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (58,572)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 50,508

Employer’s Total Pension Expense/(Income) $ 928,984

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 210,192 $ 0
Changes of assumptions $ 792,263 $ 0
Net difference between projected and actual earnings on investments $ 44,778 $ 0
Changes in proportionate share $ 15,809 $ 190,559
Differences between employer contributions and employer’s proportionate share of system contributions $ 236,286 $ 26,260
Total (prior to post-MD contributions) $ 1,299,328 $ 216,819
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,082,509

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>$ 198,335</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>552,396</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>388,597</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(73,160)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,339</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,082,509</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00414551%
Employer’s proportionate share at MD  0.00324460%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 622,337
Employer’s proportionate share of system NPL/(A) at MD  $ 437,373
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 745,364
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 179,836

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 94,295
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (11,811)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 9,226

Employer’s Total Pension Expense/(Income)  $ 91,710

Differences between expected and actual experience  $ 21,152  $ 0
Changes of assumptions  $ 79,725  $ 0
Net difference between projected and actual earnings on investments  $ 4,506  $ 0
Changes in proportionate share  $ 10,294  $ 62,800
Differences between employer contributions and employer’s proportionate share of system contributions  $ 34,327  $ 0
Total (prior to post-MD contributions)  $ 150,004  $ 62,800
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 87,204

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>$ 18,185</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 53,381</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 35,168</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,449)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,082)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 87,204</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
## Oregon Public Employees Retirement System
### Schedule of Pension Amounts under GASB 68
#### Employer #2571: Crystal Springs Water District

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**: June 30, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**: December 31, 2015

- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.00360478%
- **Employer’s proportionate share at MD**: 0.00362602%
- **Employer’s proportionate share of system NPL/(A) at prior MD**: $541,161
- **Employer’s proportionate share of system NPL/(A) at MD**: $488,789
- **Employer Pension Expense for Measurement Period**:
  - **Employer’s proportionate share of collective system Pension Expense/(Income)**: $105,380
  - **Net amortization of employer-specific deferred amounts from**:
    - Changes in proportionate share (per paragraph 54 of GASB 68): $4,979
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(1,915)

**Employer’s Total Pension Expense/(Income)**: $108,444

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>$23,638</th>
<th>$0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$89,097</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$5,036</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$43,680</td>
<td>$19,575</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$3,603</td>
<td>$5,036</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$165,054</td>
<td>$24,611</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**: $140,443

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>$26,276</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>67,081</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52,996</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,882)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>973</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$140,443</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00212806%
Employer’s proportionate share at MD  0.00325644%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 319,471
Employer’s proportionate share of system NPL/(A) at MD  $ 438,969
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 748,084
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 180,492

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 94,639
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (49,187)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,151

Employer’s Total Pension Expense/(Income)  $ 47,603

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 21,229  $ 0
Changes of assumptions  $ 80,016  $ 0
Net difference between projected and actual earnings on investments  $ 4,522  $ 0
Changes in proportionate share  $ 84,880  $ 232,593
Differences between employer contributions and employer’s proportionate share of system contributions  $ 33,591  $ 17,575
Total (prior to post-MD contributions)  $ 224,238  $ 250,168
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ (25,930)

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>$ (26,190)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 8,968</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (7,715)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (8,245)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,254</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -25,930</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.00275145%
Employer’s proportionate share at MD  
0.00151424%
Employer’s proportionate share of system NPL/(A) at prior MD  
$413,057
Employer’s proportionate share of system NPL/(A) at MD  
$204,120
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$347,858
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$83,929
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
$44,007
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (15,446)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (3,182)
Employer’s Total Pension Expense/(Income)  
$25,379
Deferred Outflow of Resources  
$9,871  
$37,207  
$2,103  
$26,715  
$4,407  
$80,303  
TBD  
$(29,187)
Deferred Inflow of Resources  
$0  
$0  
$0  
$93,527  
$15,963  
$109,490  
N/A  

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>$(8,935)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,029</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,468</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(23,861)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,887)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(29,187)</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00437078%

Employer’s proportionate share at MD  
0.00409740%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 656,156

Employer’s proportionate share of system NPL/(A) at MD  
$ 552,331

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 941,273

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 227,104

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 119,079

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (3,371)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 449

Employer’s Total Pension Expense/(Income)  
$ 116,157

Deferred Outflow of Resources  
$ 26,711

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 100,680

Net difference between projected and actual earnings on investments  
$ 5,690

Changes in proportionate share  
$ 5,079

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 11,886

Total (prior to post-MD contributions)  
$ 150,046

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 122,213

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>$ 23,307</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 68,242</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 45,391</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (15,028)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 300</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 122,213</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) 

December 31, 2015

Discount rate 

7.50%

Employer’s proportionate share at prior MD 

0.00689242%

Employer’s proportionate share at MD 

0.00665989%

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

$ 1,034,712

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

$  897,756

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

$  1,529,940

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

$  369,133

Employer Pension Expense for Measurement Period 

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

$ 193,551

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

$  15,537

  - 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) 

$  213,838

Deferred Outflow of Resources Deferred Inflow of Resources

$ 43,416 $  0

$ 163,645 $  0

$  9,249 $  0

$  62,684 $  15,749

$  26,153 $  3,338

$  305,147 $  19,087

TBD N/A

$  286,060

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>$ 62,920</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 135,708</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 98,647</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,258)</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>$ 286,060</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02461205%
Employer’s proportionate share at MD 0.02250846%
Employer’s proportionate share of system NPL/(A) at prior MD $ 3,694,840
Employer’s proportionate share of system NPL/(A) at MD $ 3,034,149
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,170,744
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,247,560

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 654,144
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (56,094)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,122)

Employer’s Total Pension Expense/(Income) $ 589,928

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 146,733 $ 0
Changes of assumptions $ 553,071 $ 0
Net difference between projected and actual earnings on investments $ 31,259 $ 0
Changes in proportionate share $ 1,647 $ 220,508
Differences between employer contributions and employer’s proportionate share of system contributions $ 50,855 $ 44,130
Total (prior to post-MD contributions) $ 783,565 $ 264,638
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 518,927

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>$ 79,869</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 329,096</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 214,896</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (102,009)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (2,926)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 518,927</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05719883%
Employer’s proportionate share at MD 0.05738374%
Employer’s proportionate share of system NPL/(A) at prior MD $ 8,586,872

Employer’s proportionate share of system NPL/(A) at MD $ 7,735,350

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,182,449
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,180,567

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,667,695
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (138,470)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 403,412

Employer’s Total Pension Expense/(Income) $ 1,932,637

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 374,085 | $ 0 |
| Changes of assumptions | $ 1,410,016 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 79,692 | $ 0 |
| Changes in proportionate share | $ 12,524 | $ 453,179 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 855,333 | $ 23,619 |
| Total (prior to post-MD contributions) | $ 2,731,650 | $ 476,798 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,254,852 | |

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>$ 632,277</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,131,945</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>632,897</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(164,999)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,732</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,254,852</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00323600%
Employer’s proportionate share at MD 0.00286924%

Employer’s proportionate share of system NPL/(A) at prior MD $ 485,799
Employer’s proportionate share of system NPL/(A) at MD $ 386,775

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 659,135
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 159,031

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 83,386
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (6,979)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (6,582)

Employer’s Total Pension Expense/(Income) $ 69,825

Deferred Outflow of Resources $ 18,705 $ 0
Deferred Inflow of Resources
Differences between expected and actual experience
Changes of assumptions $ 70,502 $ 0
Net difference between projected and actual earnings on investments $ 3,985 $ 0
Changes in proportionate share $ 10,117 $ 42,714
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 17,092
Total (prior to post-MD contributions) $ 103,309 $ 59,806
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 43,503

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>$ 4,806</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>36,588</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>20,853</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,422)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,324)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 43,503</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 20, 2018.
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)]  
[209x750]June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
[226x727]December 31, 2015

Discount rate  
[58x678]7.50%

Employer’s proportionate share at prior MD  
[58x625]0.00709457%

Employer’s proportionate share at MD  
[58x640]0.00693821%

Employer’s proportionate share of system NPL/(A) at prior MD  
[58x599]$ 1,065,060

Employer’s proportionate share of system NPL/(A) at MD  
[58x567]$ 935,273

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,593,877
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 384,559

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 201,639
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (22,184)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,953

Employer’s Total Pension Expense/(Income)  
[58x530]$ 183,408

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 45,230 | $ 0 |
| Changes of assumptions | $ 170,484 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 9,636 | $ 0 |
| Changes in proportionate share | $ 0 | $ 75,437 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 45,321 | $ 16,812 |
| Total (prior to post-MD contributions) | $ 270,671 | $ 92,249 |

Contributions subsequent to the MD  
[344x319]TBD  
[344x319]N/A

Net Deferred Outflow/(Inflow) of Resources  
[344x319]$ 178,422

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>$ 26,183</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>103,032</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>68,929</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(22,304)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,582</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 178,422</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2585: Rogue River Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00377938%

Employer’s proportionate share at MD  
0.00356980%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 567,373

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 481,210

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 820,070
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 197,861

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 103,746
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,363)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,611

**Employer’s Total Pension Expense/(Income)**  
$ 115,994

<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>$ 23,272</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 87,716</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 4,958</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 10,599</td>
<td>$ 19,654</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 170,206</td>
<td>$ 19,654</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>$ 150,552</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 35,100</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>72,777</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>50,120</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,403)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>957</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 150,552</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2587: Tualatin Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 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>$ (8,565)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,283</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,473</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(15,041)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,437)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -13,287</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01188185%
Employer’s proportionate share at MD 0.01059883%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,783,742

Employer’s proportionate share of system NPL/(A) at MD $ 1,428,726

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,434,810
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 587,454

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 308,025
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 39,125
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68) $ (7,393)

Employer’s Total Pension Expense/(Income) $ 339,757

Deferred Outflow
Differences between expected and actual experience $ 69,094
Changes of assumptions $ 260,431
Net difference between projected and actual earnings on investments $ 14,719
Changes in proportionate share $ 188,175
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,160
Total (prior to post-MD contributions) $ 534,579
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 418,335

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 $ 86,898
Differences between employer contributions and employer’s proportionate share of system contributions $ 29,346
Total (prior to post-MD contributions) $ 116,244
Contributions subsequent to the MD N/A
Net Deferred Outflow/(Inflow) of Resources $ 418,335

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>$ 99,579</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>214,931</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>150,920</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(42,371)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,724)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 418,335</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00725055%
Employer’s proportionate share at MD  0.00484003%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,088,476
Employer’s proportionate share of system NPL/(A) at MD  $ 652,438

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,111,873
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 268,265

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 140,662
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (43,902)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 12,268

Employer’s Total Pension Expense/(Income)  $ 109,028

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 31,552 | $ 0
Changes of assumptions | $ 118,928 | $ 0
Net difference between projected and actual earnings on investments | $ 6,722 | $ 0
Changes in proportionate share | $ 4,157 | $ 188,561
Differences between employer contributions and employer’s proportionate share of system contributions | $ 45,653 | $ 1,806
Total (prior to post-MD contributions) | $ 207,012 | $ 190,367
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 16,645 |

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>$ (651)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>51,080</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,536</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(47,217)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,103)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,645</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05709254%

Employer’s proportionate share at MD  
0.05411386%

Employer’s proportionate share of system NPL/(A) at prior MD  
$8,570,916

**Employer’s proportionate share of system NPL/(A) at MD**  
$7,294,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $12,431,277
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $2,999,329

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,572,666

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $43,689
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $22,148

**Employer’s Total Pension Expense/(Income)**  
$1,551,125

| Differences between expected and actual experience | $352,768 | $0 |
| Changes of assumptions | $1,329,670 | $0 |
| Net difference between projected and actual earnings on investments | $75,151 | $0 |
| Changes in proportionate share | $71,760 | $289,764 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $99,793 | $21,441 |
| Total (prior to post-MD contributions) | $1,929,142 | $311,205 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,617,937 |

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>$324,863</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>913,315</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>592,026</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(212,293)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>26</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,617,937</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 20, 2018.
**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, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2015

- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.00445394%
- **Employer’s proportionate share at MD**: 0.00492598%

- **Employer’s proportionate share of system NPL/(A) at prior MD**: $668,640
- **Employer’s proportionate share of system NPL/(A) at MD**: $664,024

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $1,131,618
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $273,029

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $143,160

- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(3,185)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(6,756)

**Employer’s Total Pension Expense/(Income)**: $133,219

<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>$32,112</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>$121,040</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>$6,841</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>$31,971</td>
<td>$35,043</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>$1,845</td>
<td>$21,983</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>$193,809</td>
<td>$57,026</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>$136,783</td>
<td>$136,783</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$21,592</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>75,846</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>50,936</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,982)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,391</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$136,783</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2594: Metro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.54657727%
Employer’s proportionate share at MD  0.59201276%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 82,053,939

Employer’s proportionate share of system NPL/(A) at MD  $ 79,803,544
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 135,999,810
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 32,813,059

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 17,205,170
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 812,251
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (747,737)

Employer’s Total Pension Expense/(Income)  $ 17,269,684

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 3,859,333  $ 0
Changes of assumptions  $ 14,546,762  $ 0
Net difference between projected and actual earnings on investments  $ 822,164  $ 0
Changes in proportionate share  $ 3,416,307  $ 147,339
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 1,981,989
Total (prior to post-MD contributions)  $ 22,644,566  $ 2,129,328
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 20,515,238

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>$ 3,854,216</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 10,389,781</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,298,319</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (1,325,401)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 298,322</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,515,238</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.02888365%
Employer’s proportionate share at MD | 0.02336047%

Employer’s proportionate share of system NPL/(A) at prior MD | $4,336,107
Employer’s proportionate share of system NPL/(A) at MD | $3,149,000
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $5,366,471
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $1,294,784

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $678,906
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | ($110,800)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $31,262

Employer’s Total Pension Expense/(Income) | $599,368

Deferred Outflow of Resources | Deferred Inflow of Resources
Differences between expected and actual experience | $152,287 | $0
Changes of assumptions | $574,007 | $0
Net difference between projected and actual earnings on investments | $32,442 | $0
Changes in proportionate share | $8,763 | $464,688
Differences between employer contributions and employer’s proportionate share of system contributions | $100,515 | $0
Total (prior to post-MD contributions) | $868,014 | $464,688
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $403,326

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>$70,001</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>323,190</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>182,773</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(154,928)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,711)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$403,326</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015
Discount rate | 7.50%
Employer's proportionate share at prior MD | 0.05296150%
Employer's proportionate share at MD | 0.04996460%

Employer's proportionate share of system NPL/(A) at prior MD | $ 7,950,751
Employer's proportionate share of system NPL/(A) at MD | $ 6,735,247

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 11,478,091
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 2,769,351

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 1,452,079
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (48,709)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 30,824

**Employer’s Total Pension Expense/(Income)** | $ 1,434,194

| Differences between expected and actual experience | $ 325,719 | $ 0
| Changes of assumptions | $ 1,227,715 | $ 0
| Net difference between projected and actual earnings on investments | $ 69,389 | $ 0
| Changes in proportionate share | $ 37,514 | $ 259,524
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 230,503 | $ 63,641
| Total (prior to post-MD contributions) | $ 1,890,840 | $ 323,165
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $ 1,567,675

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>$ 301,958</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 850,712</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 577,932</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(169,106)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,181</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,567,675</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015

Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00040876%
Employer’s proportionate share at MD | 0.00036179%

Employer’s proportionate share of system NPL/(A) at prior MD | $61,364
Employer’s proportionate share of system NPL/(A) at MD | $48,769

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $83,112
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $20,053

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $10,514
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $(1,901)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $2,390

Employer’s Total Pension Expense/(Income) | $11,003

| Differences between expected and actual experience | $2,359 | $0
| Changes of assumptions | $8,890 | $0
| Net difference between projected and actual earnings on investments | $502 | $0
| Changes in proportionate share | $0 | $6,689
| Differences between employer contributions and employer’s proportionate share of system contributions | $7,873 | $0
| Total (prior to post-MD contributions) | $19,624 | $6,689
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | | $12,935

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>$2,805</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,625</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,369</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(989)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>125</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$12,935</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00032225%

Employer’s proportionate share at MD  
0.00049743%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 48,377

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 67,054

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 114,272
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 27,571

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 14,456
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,164)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,915)

**Employer’s Total Pension Expense/(Income)**  
$ 8,377

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 3,243 | $ 0
Changes of assumptions  
$ 12,223 | $ 0
Net difference between projected and actual earnings on investments  
$ 691 | $ 0
Changes in proportionate share  
$ 25,180 | $ 19,098
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0 | $ 11,465
Total (prior to post-MD contributions)  
$ 41,337 | $ 30,563
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 10,774

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>$ (2,895)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,890</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,887</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,252</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>639</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,774</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00888330%
Employer’s proportionate share at MD 0.00895605%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,333,590
Employer’s proportionate share of system NPL/(A) at MD $ 1,207,279
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,057,424
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 496,400

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 260,282
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (10,604)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,229)

Employer’s Total Pension Expense/(Income) $ 241,449

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 58,385 $ 0
Changes of assumptions $ 220,065 $ 0
Net difference between projected and actual earnings on investments $ 12,438 $ 0
Changes in proportionate share $ 4,927 $ 36,749
Differences between employer contributions and employer’s proportionate share of system contributions $ 7,441 $ 21,605
Total (prior to post-MD contributions) $ 303,256 $ 58,354
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 244,902

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>$ 38,498</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>138,047</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>95,324</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(29,225)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,258</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 244,902</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 20, 2018.
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)]  
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  

<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>$30,421</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$114,665</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$6,481</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$5,945</td>
<td>$38,847</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$5,655</td>
<td>$7,001</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$163,167</td>
<td>$45,848</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>$117,319</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$20,050</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$71,210</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$45,325</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($19,423)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$156</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$117,319</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00006622%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,926

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 15,212
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,670

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,924
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (798)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 105

Employer’s Total Pension Expense/(Income)  
$ 1,231

Deferred Outflow of Resources  
$ 432

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 432

Changes of assumptions  
$ 1,627

Net difference between projected and actual earnings on investments  
$ 92

Changes in proportionate share  
$ 5,894

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,554

Total (prior to post-MD contributions)  
$ 9,599

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 793

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>$ (269)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 486</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (25)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 266</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 335</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 793</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.00242330%

Employer’s proportionate share at MD

0.00277432%

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

$ 363,794

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

$ 373,979

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 637,329

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 153,770

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 80,628

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,271
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,118)

Employer’s Total Pension Expense/(Income)

$ 82,781

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 18,086 |
| Changes of assumptions | $ 68,170 |
| Net difference between projected and actual earnings on investments | $ 3,853 |
| Changes in proportionate share | $ 31,194 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,119 |
| Total (prior to post-MD contributions) | $ 124,422 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 97,268 |

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 | $ 17,654 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,500 |
| Total (prior to post-MD contributions) | $ 27,154 |
| Contributions subsequent to the MD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 97,268 |

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>$ 19,912</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 49,699</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 32,208</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (6,312)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,761</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 97,268</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00251790%
Employer’s proportionate share at MD  0.00241593%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 377,995
Employer’s proportionate share of system NPL/(A) at MD  $ 325,668

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 554,998
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 133,906

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 70,212
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,430)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,683)

Employer’s Total Pension Expense/(Income)  $ 62,099

| Differences between expected and actual experience | $ 15,749 | $ 0 |
| Changes of assumptions | $ 59,364 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,355 | $ 0 |
| Changes in proportionate share | $ 2,071 | $ 22,371 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 6,456 |
| Total (prior to post-MD contributions) | $ 80,539 | $ 28,827 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 51,712 |

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>$ 7,352</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 33,988</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 21,362</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (10,924)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (66)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 51,712</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2604: Netarts-Oceanside Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00302606%
Employer’s proportionate share at MD 0.00281563%

Employer’s proportionate share of system NPL/(A) at prior MD $ 454,282
Employer’s proportionate share of system NPL/(A) at MD $ 379,548

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 646,819
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 156,060

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 81,828
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,614
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,344)

Employer’s Total Pension Expense/(Income) $ 77,098

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 18,355 $ 0
Changes of assumptions $ 69,185 $ 0
Net difference between projected and actual earnings on investments $ 3,910 $ 0
Changes in proportionate share $ 17,592 $ 14,252
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 21,988
Total (prior to post-MD contributions) $ 109,042 $ 36,240
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 72,802

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>$ 13,294</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>44,449</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>29,440</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,447)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(933)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 72,802</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 0

Deferred Inflow of Resources 0

Differences between expected and actual experience $ 7,128 $ 0

Changes of assumptions $ 26,869 $ 0

Net difference between projected and actual earnings on investments $ 1,519 $ 0

Changes in proportionate share $ 52,763 $ 0

Differences between employer contributions and employer’s proportionate share of system contributions $ 11,466

Total (prior to post-MD contributions) $ 88,279 $ 11,466

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 76,813

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>$ 18,783</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 30,740</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 24,600</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,750</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$940</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 76,813</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00756730%

Employer’s proportionate share at MD  
0.00947292%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,136,027

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,276,953

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,176,161

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 525,049

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 275,304

- Net amortization of employer-specific deferred amounts from:  
  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (30,400)

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (7,877)

Employer’s Total Pension Expense/(Income)  
$ 237,027

Deferred Outflow of Resources  
$ 61,754

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 61,754

Changes of assumptions  
$ 232,766

Net difference between projected and actual earnings on investments  
$ 13,156

Changes in proportionate share  
$ 132,498

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 25,153

Total (prior to post-MD contributions)  
$ 465,327

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 228,357

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>$ 22,363</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>127,520</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>82,486</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(15,384)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,372</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 228,357</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01105584%

Employer’s proportionate share at MD  
0.01210369%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,659,738

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,631,582

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,780,514
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 670,862

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 351,759
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (24,077)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 16,832

Employer’s Total Pension Expense/(Income)  
$ 344,514

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 78,904  
$ 0
Changes of assumptions  
$ 297,408  
$ 0
Net difference between projected and actual earnings on investments  
$ 16,809  
$ 0
Changes in proportionate share  
$ 76,297  
$ 141,241
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 70,081  
$ 7,206
Total (prior to post-MD contributions)  
$ 539,499  
$ 148,447
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 391,052

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>$ 70,235</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 201,750</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 133,024</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (23,767)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,810</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 391,052</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00129454%

Employer’s proportionate share at MD  
0.00132639%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 194,341

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 178,798

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 304,704

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 73,517

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 38,548

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (461)
  - 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)**  
$ 37,490

<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>$ 8,647</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 32,592</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 1,842</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 3,593</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 6,794</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 53,468</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 43,253</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,433</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>22,248</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,858</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,984)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>698</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 43,253</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00372919%

Employer’s proportionate share at MD  
0.00465765%

Employer’s proportionate share of system NPL/(A) at prior MD  
$559,838

Employer’s proportionate share of system NPL/(A) at MD  
$627,853

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,069,976

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $258,156

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $135,361

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $32,594
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $29,292

Employer’s Total Pension Expense/(Income)  
$197,247

Deferred Outflow of Resources  
$30,363

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$30,363  
$0

Changes of assumptions  
$114,446  
$0

Net difference between projected and actual earnings on investments  
$6,468  
$0

Changes in proportionate share  
$120,665  
$0

Differences between employer contributions and employer’s proportionate share of system contributions  
$51,631  
$5,015

Total (prior to post-MD contributions)  
$323,573  
$5,015

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$318,558

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>$91,701</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$131,845</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$86,383</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$3,622</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,008</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$318,558</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2612: Community Services Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date 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:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 0.00131772%

Employer's proportionate share at MD 0.00117201%

Employer's proportionate share of system NPL/(A) at prior MD $ 197,820

\[ \text{Employer's proportionate share of system NPL/(A) at MD} $ 157,987 \]

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 269,239
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 64,960

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $ 34,061

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,154)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,014)

Employer's Total Pension Expense/(Income) $ 23,893

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 7,640 $ 0
Changes of assumptions $ 28,798 $ 0
Net difference between projected and actual earnings on investments $ 1,628 $ 0
Changes in proportionate share $ 0 $ 30,167
Differences between employer contributions and employer’s proportionate share of system contributions $ 6,021 $ 4,695
Total (prior to post-MD contributions) $ 44,087 $ 34,862
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 9,225

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>$ (2,666)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,816</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,301</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,095)</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>$ 9,225</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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 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>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 0

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>$ 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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2615: Humanities Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00102647%
Employer’s proportionate share at MD 0.00094150%

Employer’s proportionate share of system NPL/(A) at prior MD $ 154,097
Employer’s proportionate share of system NPL/(A) at MD $ 126,915

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 216,286
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 52,184

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 27,362

Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,440)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,177)

Employer’s Total Pension Expense/(Income) $ 15,745

Deferred Outflow of Resources $ 6,138 $ 0
Deferred Inflow of Resources $ 23,134 $ 0
Net difference between projected and actual earnings on investments $ 1,308 $ 0

Changes in proportionate share $ 0 $ 12,584
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 23,175
Total (prior to post-MD contributions) $ 30,580 $ 35,759
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (5,179)

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>$ (5,590)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,506</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,972</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,308)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(759)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -5,179</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2616: Alcohol Safety Action Program

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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>N/A</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2617: Clean Water Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)       December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.25798970%
Employer’s proportionate share at MD 0.27052572%
Employer’s proportionate share of system NPL/(A) at prior MD $38,730,244
Employer’s proportionate share of system NPL/(A) at MD $36,466,969
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $62,146,374
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $14,994,231

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $7,862,062
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $174,240
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(819,909)

Employer’s Total Pension Expense/(Income) $7,216,393

Deferred Outflow of Resources       Deferred Inflow of Resources

Differences between expected and actual experience $1,763,558 $0
Changes of assumptions $6,647,278 $0
Net difference between projected and actual earnings on investments $375,695 $0
Changes in proportionate share $893,471 $137,677
Differences between employer contributions and employer’s proportionate share of system contributions $0 $2,790,613
Total (prior to post-MD contributions) $9,680,002 $2,928,290
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $6,751,712

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>$1,086,070</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$4,091,889</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,757,008</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,154,496)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(28,759)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,751,712</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 367

Employer’s Total Pension Expense/(Income)  
$ 367

Deferred Outflow of Resources  | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 0  |  $ 0
Changes of assumptions  
$ 0  |  $ 0
Net difference between projected and actual earnings on investments  
$ 0  |  $ 0
Changes in proportionate share  
$ 0  |  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 732  |  $ 0
Total (prior to post-MD contributions)  
$ 732  |  $ 0
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 732

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

<table>
<thead>
<tr>
<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>$ 367</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>294</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>71</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>$ 732</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2619: Comprehensive Options For Drug Abusers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)        December 31, 2015

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 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>$ 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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2620: Jackson County Fire District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00452304%
Employer’s proportionate share at MD 0.00447770%

Employer’s proportionate share of system NPL/(A) at prior MD $ 679,013
Employer’s proportionate share of system NPL/(A) at MD $ 603,596
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,028,637
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 248,182

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 130,132
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,001)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,378

Employer’s Total Pension Expense/(Income) $ 126,509

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 29,190 $ 0
Changes of assumptions $ 110,025 $ 0
Net difference between projected and actual earnings on investments $ 6,218 $ 0
Changes in proportionate share $ 0 $ 43,905
Differences between employer contributions and employer’s proportionate share of system contributions $ 49,840 $ 4,003
Total (prior to post-MD contributions) $ 195,273 $ 47,908
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 147,365

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>$ 25,040</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 74,415</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 52,494</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,945)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,360</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 147,365</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2623: Evans Valley Fire District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00004366%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 5,885

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,030
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,420

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,269
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 688
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,182

Employer’s Total Pension Expense/(Income) $ 3,139

<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>$ 285</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 1,073</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 61</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,956</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,204</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>$ 7,579</td>
<td>$ 0</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,149</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,482</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,826</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>844</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>277</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,579</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00064248%
Employer’s proportionate share at MD 0.00078253%

Employer’s proportionate share of system NPL/(A) at prior MD $ 96,451
Employer’s proportionate share of system NPL/(A) at MD $ 105,485

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 179,766
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 43,373

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 22,742
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,767)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,842)

Employer’s Total Pension Expense/(Income) $ 4,133

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 5,101  | $ 0 |
| Changes of assumptions                          | $ 19,228 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,087  | $ 0 |
| Changes in proportionate share                  | $ 9,652  | $ 62,844 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,883  | $ 5,385 |
| Total (prior to post-MD contributions)          | $ 36,951 | $ 68,229 |
| Contributions subsequent to the MD              | TBD      | N/A |
| Net Deferred Outflow/(Inflow) of Resources      | $ (31,278) |

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>$ (13,600)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(4,899)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,917)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,727)</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>$ -31,278</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2625: Port of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00453583%
Employer’s proportionate share at MD 0.00548485%

Employer’s proportionate share of system NPL/(A) at prior MD $680,933

Employer’s proportionate share of system NPL/(A) at MD $739,360
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,260,004
- Sensitivity: NPL/(A) using discount rate 1.00% higher $304,005

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $159,402
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $17,824
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(26,581)

Employer’s Total Pension Expense/(Income) $150,645

Deferred Outflow of Resources	Deferred Inflow of Resources

| Differences between expected and actual experience | $35,756 | $0 |
| Changes of assumptions | $134,772 | $0 |
| Net difference between projected and actual earnings on investments | $7,617 | $0 |
| Changes in proportionate share | $134,025 | $43,821 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $82,570 |
| Total (prior to post-MD contributions) | $312,170 | $126,391 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $185,779 |

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>$26,354</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>89,489</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>75,578</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,199)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,557</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$185,779</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.09069346%
Employer’s proportionate share at MD  0.09019193%
Employer’s proportionate share of system NPL/(A) at prior MD $ 13,615,194
Employer’s proportionate share of system NPL/(A) at MD  $ 12,157,906
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 20,719,292
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,999,002

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,621,172
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (153,932)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (69,369)

Employer’s Total Pension Expense/(Income)  $ 2,397,871

<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>$ 587,962</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 2,216,169</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 125,255</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 509,099</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 106,180</td>
<td>$ 207,981</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,035,566</td>
<td>$ 717,080</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>$ 2,318,486</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 354,052</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,353,782</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>910,691</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(319,217)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,177</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,318,486</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 20, 2018.
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)]  
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 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>$ 22,099</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 68,257</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 46,839</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(9,085)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,784</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 130,895</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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 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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00346766%
Employer’s proportionate share at MD 0.00441526%

Employer’s proportionate share of system NPL/(A) at prior MD $520,576
Employer’s proportionate share of system NPL/(A) at MD $595,179

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,014,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher $244,721

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $128,317
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $2,042
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(2,959)

Employer’s Total Pension Expense/(Income) $127,400

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $28,783 $0
Changes of assumptions $108,490 $0
Net difference between projected and actual earnings on investments $6,132 $0
Changes in proportionate share $66,210 $45,309
Differences between employer contributions and employer’s proportionate share of system contributions $11,031 $13,045
Total (prior to post-MD contributions) $220,646 $58,354
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $162,292

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>$27,347</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$76,405</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$54,762</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,792)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,570</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$162,292</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2631: Arch Cape Water-Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00107101%
Employer’s proportionate share at MD  0.00110029%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 160,783
Employer’s proportionate share of system NPL/(A) at MD  $ 148,320
• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 252,764
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 60,985

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 31,977
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,256)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,771)

Employer’s Total Pension Expense/(Income)  $ 24,950

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 7,173  $ 0
Changes of assumptions  $ 27,036  $ 0
Net difference between projected and actual earnings on investments  $ 1,528  $ 0
Changes in proportionate share  $ 2,888  $ 20,110
Differences between employer contributions and employer’s proportionate share of system contributions  $ 1,745  $ 4,829
Total (prior to post-MD contributions)  $ 40,370  $ 24,939
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 15,431

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>$ 16</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,296</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,226</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,548)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>440</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,431</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00047491%
Employer’s proportionate share at MD  0.00046489%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 71,295
**Employer’s proportionate share of system NPL/(A) at MD**  $ 62,667
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 106,797
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 25,767

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 13,511
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,771
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,743)

**Employer’s Total Pension Expense/(Income)**  $ 12,539

<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>Changes of assumptions</td>
<td>$ 3,031</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 11,423</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 646</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 4,728</td>
<td>$ 678</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 19,828</td>
<td>$ 9,748</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>$ 10,080</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,004</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,087</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,969</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,761)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(220)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,080</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

**June 30, 2017**

Actuarial Valuation Date (liability rolled forward to MD)  

**December 31, 2015**

Discount rate  

**7.50%**

Employer’s proportionate share at prior MD  

**0.00348958%**

Employer’s proportionate share at MD  

**0.00533898%**

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

$523,867

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

$719,697

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  
  $1,226,494

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  
  $295,920

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  
  $155,162

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    
    $40,296
  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    
    $(14,058)

**Employer’s Total Pension Expense/(Income) $181,400**

### Deferred Outflow of Resources

| Differences between expected and actual experience | $34,805 | $0 |
| Changes of assumptions | $131,188 | $0 |
| Net difference between projected and actual earnings on investments | $7,415 | $0 |
| Changes in proportionate share | $162,511 | $293 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $50,903 |

**Total (prior to post-MD contributions) $335,919 $51,196**

Contributions subsequent to the MD  

**TBD**

**N/A**

Net Deferred Outflow/(Inflow) of Resources  

**$284,723**

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>$60,415</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>118,861</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>90,849</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,039</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,558</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total $284,723**

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2637: Northeast Oregon Housing Authority

Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00818110%
Employer’s proportionate share at MD 0.00784299%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 1,228,173

Employer’s proportionate share of system NPL/(A) at MD
$ 1,057,238

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 1,801,727
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 434,708

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 227,934
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (16,318)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (33,379)

Employer’s Total Pension Expense/(Income)
$ 178,237

Deferred Outflow of Resources
Differences between expected and actual experience
$ 51,128

Deferred Inflow of Resources
Changes of assumptions
$ 192,716

Net difference between projected and actual earnings on investments
$ 10,892

Changes in proportionate share
$ 11,127

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

Total (prior to post-MD contributions)
$ 265,863

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 93,507

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>$ 509</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>88,732</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52,345</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(45,556)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,523)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 93,507</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00300696%
Employer’s proportionate share at MD 0.00101702%

Employer’s proportionate share of system NPL/(A) at prior MD $ 451,415

Employer’s proportionate share of system NPL/(A) at MD $ 137,095
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 233,634
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 56,370

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 29,557
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (32,953)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,260

Employer’s Total Pension Expense/(Income) $ (1,136)

Deferred Outflow

| Differences between expected and actual experience | $ 6,630 | $ 0 |
| Changes of assumptions | $ 24,990 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,412 | $ 0 |

Deferred Inflow

| Changes in proportionate share | $ 2,222 | $ 143,144 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 17,458 | $ 5,463 |
| Total (prior to post-MD contributions) | $ 52,712 | $ 148,607 |
| Contributions subsequent to the MD TBD N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (95,895) |

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>$ (24,183)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(13,225)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(18,855)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(31,606)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,026)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -95,895</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2641: Suburban East Salem Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00405601%
Employer’s proportionate share at MD 0.00385962%

Employer’s proportionate share of system NPL/(A) at prior MD $ 608,901
Employer’s proportionate share of system NPL/(A) at MD $ 520,278

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 886,649
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 213,924

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 112,169
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,348)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,653)

Employer’s Total Pension Expense/(Income) $ 94,168

Deferred Outflow of Resources 25,161
Deferred Inflow of Resources 0

Differences between expected and actual experience 25,161
Changes of assumptions 94,837
Net difference between projected and actual earnings on investments 5,360

Changes in proportionate share 0
Differences between employer contributions and employer’s proportionate share of system contributions 12,731
Total (prior to post-MD contributions) 138,089
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources 79,186

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 6,706</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>50,450</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>36,231</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(14,659)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>458</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 79,186</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00057780%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 0
**Employer’s proportionate share of system NPL/(A) at MD  $ 77,888**
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 132,735
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 32,025

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 16,792
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (2,754)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 550

**Employer’s Total Pension Expense/(Income)  $ 14,588**

<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  $ 3,767</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions  $ 14,198</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments  $ 802</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share  $ 39,134</td>
<td>$ 39,037</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions  $ 3,687</td>
<td>$ 2,608</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)  $ 61,588</td>
<td>$ 41,645</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 19,943

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>$ 1,495</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,685</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,477</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,578</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,708</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 19,943</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2643: Sweet Home Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00083052%
Employer’s proportionate share at MD 0.00072740%

Employer’s proportionate share of system NPL/(A) at prior MD $ 124,680
Employer’s proportionate share of system NPL/(A) at MD $ 98,054
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 167,102
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 40,317

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 21,140
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,291)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,248

Employer’s Total Pension Expense/(Income) $ 20,097

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 4,742 | $ 0
Changes of assumptions $ 17,873 | $ 0
Net difference between projected and actual earnings on investments $ 1,010 | $ 0
Changes in proportionate share $ 335 | $ 26,143
Differences between employer contributions and employer’s proportionate share of system contributions $ 18,012 | $ 0
Total (prior to post-MD contributions) $ 41,972 | $ 26,143
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 15,829

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>$ 3,613</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,890</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,780</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,609)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>155</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,829</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2644: Lakeside Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00138289%
Employer’s proportionate share at MD  0.00124249%

Employer’s proportionate share of system NPL/(A) at prior MD  $207,604
Employer’s proportionate share of system NPL/(A) at MD  $167,488

 Sensitivity: NPL/(A) using discount rate 1.00% lower  $285,430
 Sensitivity: NPL/(A) using discount rate 1.00% higher  $68,867

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income)  $36,109
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $(4,652)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $3,295

Employer’s Total Pension Expense/(Income)  $34,752

| Differences between expected and actual experience | $8,100 | $0 |
| Changes of assumptions | $30,530 | $0 |
| Net difference between projected and actual earnings on investments | $1,726 | $0 |
| Changes in proportionate share | $0 | $17,195 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $10,753 | $0 |
| Total (prior to post-MD contributions) | $51,109 | $17,195 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $33,914 |

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>$6,597</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,930</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,565</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,163)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(16)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$33,914</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00079223%

Employer’s proportionate share at MD  
0.00111532%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 118,932

Employer’s proportionate share of system NPL/(A) at MD  
$ 150,346

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 256,216

 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 61,818

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 32,414

 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (908)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,605)

Employer’s Total Pension Expense/(Income)  
$ 29,901

Deferred Outflow of Resources  
$ 7,271

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  

Changes of assumptions  
$ 27,405

Net difference between projected and actual earnings on investments  
$ 1,549

Changes in proportionate share  
$ 21,882

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 3,793

Total (prior to post-MD contributions)  
$ 61,900

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 34,757

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 4,627</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>16,946</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>12,137</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(496)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>1,543</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 34,757</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00113206%

Employer’s proportionate share at MD  
0.00200947%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 169,948

Employer’s proportionate share of system NPL/(A) at MD  
$ 270,877

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 461,624

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 111,377

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 58,400

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 13,798
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,222

Employer’s Total Pension Expense/(Income)  
$ 77,420

Deferred Outflow of Resources  
$ 13,100

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 13,100

Changes of assumptions  
$ 49,376

Net difference between expected and actual earnings on investments  
$ 2,791

Changes in proportionate share  
$ 59,936

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 14,089

Total (prior to post-MD contributions)  
$ 139,292

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 138,521

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>$ 31,883</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 53,243</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 40,246</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 8,460</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,687</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 138,521</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 31,883</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 53,243</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 40,246</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 8,460</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,687</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 138,521</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00412162%

Employer’s proportionate share at MD  
0.00350320%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 618,751

Employer’s proportionate share of system NPL/(A) at MD  
$ 472,233

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 804,771
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 194,169

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 101,811
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (23,378)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,771)

Employer’s Total Pension Expense/(Income)  
$ 72,662

Deferred Outflow of Resources  
$ 22,837

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 22,837

Changes of assumptions  
$ 86,080

Net difference between projected and actual earnings on investments  
$ 4,865

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 11,350

Total (prior to post-MD contributions)  
$ 125,132

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 19,706

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>$ (6,724)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 32,505</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 17,747</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (22,394)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (1,429)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 19,706</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00931177%

Employer’s proportionate share at MD  

0.00883934%

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

$1,397,913

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

$1,191,546

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

$2,030,613

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

$489,932

Employer Pension Expense for Measurement Period  

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

$256,890

Net amortization of employer-specific deferred amounts from:  

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

$3,910

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

$(29,405)

Employer’s Total Pension Expense/(Income)  

$231,395

Deferred Outflow of Resources  

$57,624

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)  

$319,164

Contributions subsequent to the MD  

TBD

Net Deferred Outflow/(Inflow) of Resources  

$212,006

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>$31,089</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>130,746</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>90,366</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(38,704)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,492)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$212,006</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00111692%

Employer’s proportionate share at MD  
0.00112796%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 167,676

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 152,049

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 259,120
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 62,519

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 32,781
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (662)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 839

**Employer’s Total Pension Expense/(Income)**  
$ 32,958

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $ 7,353 | $ 0 |
| Changes of assumptions | $ 27,716 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,566 | $ 0 |
| Changes in proportionate share | $ 1,244 | $ 3,443 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,488 | $ 658 |
| Total (prior to post-MD contributions) | $ 41,367 | $ 4,101 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 37,266 |

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>$ 7,398</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,658</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,252</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,357)</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>$ 37,266</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00081002%
Employer’s proportionate share at MD 0.00078269%

Employer’s proportionate share of system NPL/(A) at prior MD $ 121,603
Employer’s proportionate share of system NPL/(A) at MD $ 105,507
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 179,803
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 43,382

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 22,747
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,056
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,189)

Employer’s Total Pension Expense/(Income) $ 22,614

<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>$ 5,102</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>$ 19,232</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>$ 1,087</td>
<td>$ 0</td>
<td></td>
</tr>
</tbody>
</table>

| Changes in proportion share                        | $ 4,505                       | $ 1,851                       |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0                           | $ 3,632                       |
| Total (prior to post-MD contributions)             | $ 29,926                      | $ 5,483                       |
| Contributions subsequent to the MD                | TBD                           | N/A                           |
| Net Deferred Outflow/(Inflow) of Resources         | $ 24,443                      |

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>$ 4,877</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,507</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,176</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,040)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(77)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 24,443</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00036283%

Employer’s proportionate share at MD 0.00035326%

Employer’s proportionate share of system NPL/(A) at prior MD $54,469

**Employer’s proportionate share of system NPL/(A) at MD** $47,620

- Sensitivity: NPL/(A) using discount rate 1.00% lower $81,152
- Sensitivity: NPL/(A) using discount rate 1.00% higher $19,580

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $10,266
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(902)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $74

**Employer’s Total Pension Expense/(Income)** $9,438

Differences between expected and actual experience $2,303 $0

Changes of assumptions $8,680 $0

Net difference between projected and actual earnings on investments $491 $0

Changes in proportionate share $158 $3,345

Differences between employer contributions and employer’s proportionate share of system contributions $488 $362

Total (prior to post-MD contributions) $12,120 $3,707

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $8,413

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>$1,433</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$5,244</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,223</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,508)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$8,413</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2652: The Oregon Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00385575%
Employer’s proportionate share at MD 0.00241207%
Employer’s proportionate share of system NPL/(A) at prior MD $578,838
Employer’s proportionate share of system NPL/(A) at MD $325,148
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $554,111
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $133,692

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $70,100
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (23,170)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,988

Employer’s Total Pension Expense/(Income) $58,918

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $15,724 | $0
Changes of assumptions | $59,269 | $0
Net difference between projected and actual earnings on investments | $3,350 | $0
Changes in proportionate share | $10,254 | $113,294
Differences between employer contributions and employer’s proportionate share of system contributions | $39,559 | $20,004
Total (prior to post-MD contributions) | $128,156 | $133,298
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $(5,142)

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>$4,259</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$30,208</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$4,436</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(36,308)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(7,736)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$-5,142</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00187671%

Employer’s proportionate share at MD  
0.00166694%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 281,738

Employer’s proportionate share of system NPL/(A) at MD  
$ 224,704

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 382,937
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 92,392

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 48,445

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (6,546)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,141)

Employer’s Total Pension Expense/(Income)  
$ 37,758

Deferred Outflow of Resources  
$ 10,867  
$ 40,960  
$ 2,315  
$ 0

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 0

Differences between expected and actual experience  
$ 10,867  

Changes of assumptions  
$ 40,960  

Net difference between projected and actual earnings on investments  
$ 2,315  

Changes in proportionate share  
$ 0  

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 167  

Total (prior to post-MD contributions)  
$ 54,309  

Contributions subsequent to the MD  
TBD  

Net Deferred Outflow/(Inflow) of Resources  
$ 18,638

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>$ (16)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,755</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,734</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,718)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,118)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,638</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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 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>$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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00067949%
Employer’s proportionate share at MD 0.00056455%
Employer’s proportionate share of system NPL/(A) at prior MD $ 102,007
Employer’s proportionate share of system NPL/(A) at MD $ 76,102
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 129,691
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 31,291

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 16,407
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (4,386)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (5,636)

Employer’s Total Pension Expense/(Income) $ 6,385

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 3,680 $ 0
Changes of assumptions $ 13,872 $ 0
Net difference between projected and actual earnings on investments $ 784 $ 0
Changes in proportionate share $ 134 $ 16,465
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 15,567
Total (prior to post-MD contributions) $ 18,470 $ 32,032
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (13,562)

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>$ (6,408)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>341</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(880)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,857)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(759)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -13,562</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10532171%
Employer’s proportionate share at MD 0.11424805%

Employer’s proportionate share of system NPL/(A) at prior MD $ 15,811,234
**Employer’s proportionate share of system NPL/(A) at MD $ 15,400,680**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 26,245,571
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,332,343

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,320,295
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 368,998
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (88,326)

**Employer’s Total Pension Expense/(Income) $ 3,600,967**

**Deferred Outflow of Resources** **Deferred Inflow of Resources**

| Differences between expected and actual experience | $ 744,783 | $ 0 |
| Changes of assumptions | $ 2,807,269 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 158,663 | $ 0 |
| Changes in proportionate share | $ 1,346,187 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 256,034 |
| Total (prior to post-MD contributions) | $ 5,056,902 | $ 256,034 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,800,868 |

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>$ 1,012,018</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,268,021</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,648,601</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(185,755)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>57,984</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,800,868</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2658: Salem Metropolitan Communication Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00201338%

Employer’s proportionate share at MD  
0.00218636%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 302,255

Employer’s proportionate share of system NPL/(A) at MD  
$ 294,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 502,260

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 121,182

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 63,540

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 6,308
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (14,236)

Employer’s Total Pension Expense/(Income)  
$ 55,612

| Differences between expected and actual experience | $ 14,253 | $ 0 |
| Changes of assumptions | $ 53,723 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,036 | $ 0 |
| Changes in proportionate share | $ 23,450 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 43,262 |
| Total (prior to post-MD contributions) | $ 94,462 | $ 43,262 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 51,200 |

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>$ 6,068</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,101</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>22,553</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,508)</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>$ 51,200</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2659: Silverton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00491065%
Employer’s proportionate share at MD 0.00474164%

Employer’s proportionate share of system NPL/(A) at prior MD $ 737,203
Employer’s proportionate share of system NPL/(A) at MD $ 639,175

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,089,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 262,811

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 137,802
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (20,016)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,466

Employer’s Total Pension Expense/(Income) $ 125,252

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 30,911 | $ 0 |
| Changes of assumptions | $ 116,510 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 6,585 | $ 0 |
| Changes in proportionate share | $ 3,540 | $ 73,582 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 31,693 | $ 4,421 |
| Total (prior to post-MD contributions) | $ 189,239 | $ 78,003 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 111,236 |

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>$ 17,803</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>69,000</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>41,617</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(18,456)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,271</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 111,236</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 20, 2018.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.63190892%
Employer’s proportionate share at MD 0.62514650%

Employer’s proportionate share of system NPL/(A) at prior MD $ 94,864,201

Employer’s proportionate share of system NPL/(A) at MD $ 84,269,985

Sensitivity: NPL/(A) using discount rate 1.00% lower $ 143,611,440
Sensitivity: NPL/(A) using discount rate 1.00% higher $ 34,649,538

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income) $ 18,168,108

Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 59,684
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 289,278

Employer’s Total Pension Expense/(Income) $ 18,517,070

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 4,075,332 | $ 0 |
| Changes of assumptions | $ 15,360,915 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 868,178 | $ 0 |
| Changes in proportionate share | $ 530,457 | $ 458,017 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,467,663 | $ 193,868 |
| Total (prior to post-MD contributions) | $ 22,302,545 | $ 651,885 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 21,650,660 |

Deferred 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>$ 4,350,766</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,186,451</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,713,091</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,766,197)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>166,549</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 21,650,660</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2661: Lincoln County 911

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 161

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

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 386 | $ 0 |
| Total (prior to post-MD contributions) | $ 386 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 386

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>$ 161</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>161</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>64</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00026622%

Employer’s proportionate share at MD  
0.00027481%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 39,966

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 37,044

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 63,131
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 15,232

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 7,987
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 452
  - 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)**  
$ 6,512

| Differences between expected and actual experience | $ 1,791 | $ 0 |
| Changes of assumptions | $ 6,753 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 382 | $ 0 |
| Changes in proportionate share | $ 1,862 | $ 166 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 5,744 |
| Total (prior to post-MD contributions) | $ 10,788 | $ 5,910 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,878 |

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>$ 284</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,454</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,498</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,298)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(61)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,878</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.01218910%  

Employer’s proportionate share at MD  
0.00946573%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,829,867  

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,275,984  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,174,510  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 524,650  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 275,095  

  Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (51,890)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (22,172)  

Employer’s Total Pension Expense/(Income)  

$ 201,033  

Deferred Outflow of Resources  
$ 61,707  
$ 0  

Deferred Inflow of Resources  
$ 232,589  
$ 0  

Net deference between projected and actual earnings on investments  
$ 13,146  
$ 0  

Changes in proportionate share  
$ 5,369  
$ 221,521  

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 6,447  
$ 52,539  

Total (prior to post-MD contributions)  
$ 319,258  
$ 274,060  

Contributions subsequent to the MD  
TBD  
N/A  

Net Deferred Outflow/(Inflow) of Resources  
$ 45,198  

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>$ (13,468)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>93,206</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>51,540</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(75,547)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(10,533)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 45,198</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00455653%
Employer’s proportionate share at MD 0.00547726%
Employer’s proportionate share of system NPL/(A) at prior MD $ 684,041
Employer’s proportionate share of system NPL/(A) at MD $ 738,337
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,258,261
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 303,584

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 159,181
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 12,249
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,623

Employer’s Total Pension Expense/(Income) $ 177,053

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 35,706 | $ 0 |
| Changes of assumptions | $ 134,586 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 7,607 | $ 0 |
| Changes in proportionate share | $ 67,628 | $ 14,673 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 15,320 | $ 0 |
| Total (prior to post-MD contributions) | $ 260,847 | $ 14,673 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 246,174 |

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>$ 52,934</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>111,946</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>78,226</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,675)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,743</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 246,174</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ (6,076)</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$8,212</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$4,800</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$(8,911)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$(869)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(2,843)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2666: Central City Concern

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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 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>$ 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 20, 2018.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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>TBD</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></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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 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>$ 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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2669: Roseburg Urban Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)                December 31, 2015
Discount rate                                                           7.50%
Employer’s proportionate share at prior MD                                0.01120683%
Employer’s proportionate share at MD                                     0.01001437%
Employer’s proportionate share of system NPL/(A) at prior MD             $1,682,405
Employer’s proportionate share of system NPL/(A) at MD                   $1,349,941
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower                $ 2,300,546
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher               $ 555,059

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 291,039
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)        $ (22,991)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (10,375)

Employer’s Total Pension Expense/(Income)                                  $ 257,673

| Differences between expected and actual experience | $ 65,284 | $ 0 |
| Changes of assumptions                                         | $ 246,070 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 13,908 | $ 0 |
| Changes in proportionate share                                  | $ 8,625 | $ 106,506 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 17,690 | $ 31,326 |
| Total (prior to post-MD contributions)                          | $ 351,577 | $ 137,832 |
| Contributions subsequent to the MD                              | TBD     | N/A |
| Net Deferred Outflow/(Inflow) of Resources                      | TBD     | N/A |

Deferred Outflow/(Inflow) of Resources                              $ 213,745

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>$ 30,740</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 142,147</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 92,555</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (49,144)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (2,554)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 213,745</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 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.00257615%  

Employer’s proportionate share at MD  
0.00226142%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 386,740  

Employer’s proportionate share of system NPL/(A) at MD  
$ 304,840  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 519,503  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 125,342  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 65,722  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,558)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (20,982)  

Employer’s Total Pension Expense/(Income)  
$ 32,182  

Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
$ 14,742  
$ 0  
Changes of assumptions  
$ 55,567  
$ 0  
Net difference between projected and actual earnings on investments  
$ 3,141  
$ 0  
Changes in proportionate share  
$ 19  
$ 46,425  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 58,716  
Total (prior to post-MD contributions)  
$ 73,469  
$ 105,141  
Contributions subsequent to the MD  
TBD  
N/A  
Net Deferred Outflow/(Inflow) of Resources  
$ (31,672)  

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |  |
|----------------------------------|----------------------------------------------------------------------------------------|
| 1st Fiscal Year                  | $ (19,064)                                                                             |
| 2nd Fiscal Year                  | 7,764                                                                                 |
| 3rd Fiscal Year                  | 2,187                                                                                 |
| 4th Fiscal Year                  | (20,215)                                                                               |
| 5th Fiscal Year                  | (2,345)                                                                                |
| Thereafter                       | 0                                                                                      |
| Total                            | $ -31,672                                                                              |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01492889%
Employer’s proportionate share at MD 0.01417924%

Employer’s proportionate share of system NPL/(A) at prior MD $2,241,173
Employer’s proportionate share of system NPL/(A) at MD $1,911,367
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $3,257,318
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $785,902

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $412,079
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $34,296
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $2,852

Employer’s Total Pension Expense/(Income) $374,931

Deferred Outflow of Resources $92,435
Deferred Inflow of Resources $0

Differences between expected and actual experience
Changes of assumptions $348,408
Net difference between projected and actual earnings on investments $19,692
Changes in proportionate share $14,933
Differences between employer contributions and employer’s proportionate share of system contributions $17,529
Total (prior to post-MD contributions) $492,997
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $328,449

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>$53,619</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$208,575</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$129,869</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(63,238)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(376)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$328,449</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01545292%
Employer’s proportionate share at MD 0.01550797%

Employer’s proportionate share of system NPL/(A) at prior MD $2,319,842
Employer’s proportionate share of system NPL/(A) at MD $2,090,480

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,562,560
- Sensitivity: NPL/(A) using discount rate 1.00% higher $859,549

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $450,695
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(61,759)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(29,272)

Employer’s Total Pension Expense/(Income) $359,664

Deferred Outflow of Resources $101,097 $0
Deferred Inflow of Resources $381,057 $0
Net difference between projected and actual earnings on investments $21,537 $0
Changes in proportionate share $3,728 $198,353
Differences between employer contributions and employer’s proportionate share of system contributions $19,803 $70,002
Total (prior to post-MD contributions) $527,222 $268,355
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $258,867

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>8,241</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>183,943</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>122,980</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(60,635)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,338</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>258,867</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2673: Port Orford Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00015082%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 20,331
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 34,647
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 8,359

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,383
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,991
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (451)
Employer’s Total Pension Expense/(Income) $ 5,923

Deferred Outflow of Resources      Deferred Inflow of Resources
Differences between expected and actual experience $ 983 $ 0
Changes of assumptions $ 3,706 $ 0
Net difference between projected and actual earnings on investments $ 209 $ 0
Changes in proportionate share $ 10,215 $ 924
Differences between employer contributions and employer’s proportionate share of system contributions $ 7 $ 1,510
Total (prior to post-MD contributions) $ 15,120 $ 2,434
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 12,686

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>$</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$</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>$ 12,686</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00276542%

Employer’s proportionate share at MD  
0.00276616%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 415,154

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 372,879

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 635,455
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 153,318

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 80,391

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,029
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,171)

**Employer’s Total Pension Expense/(Income)**  
$ 79,249

| Differences between expected and actual experience | $ 18,033 | $ 0 |
| Changes of assumptions | $ 67,969 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,842 | $ 0 |
| Changes in proportionate share | $ 9,953 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 15,416 |
| Total (prior to post-MD contributions) | $ 99,797 | $ 15,416 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 84,381 |

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>$ 16,565</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>46,892</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>30,667</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,051)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>307</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 84,381</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00258604%
Employer’s proportionate share at MD  0.00235623%
Employer’s proportionate share of system NPL/(A) at prior MD  $388,225
**Employer’s proportionate share of system NPL/(A) at MD**  $317,621
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $541,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $130,597

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $68,477
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $3,975
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $1,786

**Employer’s Total Pension Expense/(Income)**  $74,238

| Differences between expected and actual experience | $15,360 | $0 |
| Changes of assumptions | $57,897 | $0 |
| Net difference between projected and actual earnings on investments | $3,272 | $0 |
| Changes in proportionate share | $22,105 | $15,565 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $6,187 | $1,353 |
| Total (prior to post-MD contributions) | $104,821 | $16,918 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $87,903 |

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>$20,844</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$46,074</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$30,254</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(8,935)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(334)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$87,903</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2676: Woodburn Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01932589%
Employer’s proportionate share at MD 0.02082881%

Employer’s proportionate share of system NPL/(A) at prior MD $2,901,265
Employer’s proportionate share of system NPL/(A) at MD $2,807,731

- Sensitivity: NPL/(A) using discount rate 1.00% lower $4,784,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,154,463

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $605,330
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(1,521)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $62,421

Employer’s Total Pension Expense/(Income) $666,230

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $135,783 | $0
Changes of assumptions $511,799 | $0
Net difference between projected and actual earnings on investments $28,926 | $0
Changes in proportionate share $122,969 | $112,255
Differences between employer contributions and employer’s proportionate share of system contributions $196,497 | $883
Total (prior to post-MD contributions) $995,974 | $113,138
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $882,836

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>$194,233</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$415,533</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$283,836</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(27,035)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$16,269</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$882,836</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
### 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, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**: December 31, 2015

**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 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>$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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00413415%

Employer’s proportionate share at MD  
0.00499679%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 620,632

Employer’s proportionate share of system NPL/(A) at MD  
$ 673,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,147,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 276,953

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 145,218
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 27,359
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,439

Employer’s Total Pension Expense/(Income)  
$ 185,016

Deferred Outflow/Inflow of Resources

| Differences between expected and actual experience | $ 32,574 | $ 0 |
| Changes of assumptions | $ 122,780 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 6,939 | $ 0 |
| Changes in proportionate share | $ 96,018 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 38,024 | $ 0 |
| Total (prior to post-MD contributions) | $ 296,335 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 296,335 |

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>$ 71,784</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>124,875</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>89,079</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,379</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,217</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 296,335</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04020500%

Employer’s proportionate share at MD  
0.03876335%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,035,704

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,225,314

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 8,904,890

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,148,508

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,126,547

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (52,123)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 11,608

Employer’s Total Pension Expense/(Income)  
$ 1,086,032

Deferred Outflow of Resources  
$ 252,698  
$ 952,482  
$ 53,833

Deferred Inflow of Resources  
0  
0  
0

Differences between expected and actual experience  
$ 252,698  
$ 0

Changes of assumptions  
$ 952,482  
$ 0

Net difference between projected and actual earnings on investments  
$ 53,833  
$ 0

Changes in proportionate share  
$ 0  
$ 186,502

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 131,033  
$ 55,334

Total (prior to post-MD contributions)  
$ 1,390,046  
$ 241,836

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,148,210

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>$ 207,624</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 633,946</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 436,856</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (134,087)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,871</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,148,210</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer's proportionate share at prior MD  
0.00188175%

Employer's proportionate share at MD  
0.00188765%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 282,494

Employer's proportionate share of system NPL/(A) at MD  
$ 254,456

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 433,639

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 104,625

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 54,859

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (125)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,936

Employer's Total Pension Expense/(Income)  
$ 61,670

Deferred Outflow of Resources  
$ 12,306

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 46,383

Net difference between projected and actual earnings on investments  
$ 2,621

Changes in proportionate share  
$ 8,109

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 19,040

Total (prior to post-MD contributions)  
$ 88,459

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 77,139

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>$ 18,895</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 38,291</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 23,882</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (4,771)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 842</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 77,139</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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)  
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>$19,213</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$37,026</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$27,764</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$4,072</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,206</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$91,281</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00175716%
Employer's proportionate share at MD 0.00184918%

Employer’s proportionate share of system NPL/(A) at prior MD $263,791

Employer’s proportionate share of system NPL/(A) at MD $249,270

- Sensitivity: NPL/(A) using discount rate 1.00% lower $424,802
- Sensitivity: NPL/(A) using discount rate 1.00% higher $102,493

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $53,741
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $20,238
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,296

Employer’s Total Pension Expense/(Income) $79,275

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $12,055 $0
Changes of assumptions $45,438 $0
Net difference between projected and actual earnings on investments $2,568 $0
Changes in proportionate share $68,170 $0
Differences between employer contributions and employer’s proportionate share of system contributions $13,800 $5,263
Total (prior to post-MD contributions) $142,031 $5,263
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $136,768

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>$37,371</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$56,586</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$42,210</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>98</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>502</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$136,768</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00031973%

Employer’s proportionate share at MD  
0.00016351%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 47,999

Employer’s proportionate share of system NPL/(A) at MD  
$ 22,041

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 37,562

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 9,063

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 4,752

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (2,845)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,132)

Employer’s Total Pension Expense/(Income)  
$ 775

Deferred Outflow of Resources  
$ 1,066  
$ 4,018  
$ 227

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0

Differences between expected and actual experience  
$ 1,066

Changes of assumptions  
$ 4,018

Net difference between projected and actual earnings on investments  
$ 227

Changes in proportionate share  
$ 0

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

Total (prior to post-MD contributions)  
$ 5,311

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ (9,527)

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>$ (2,930)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(981)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,403)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,413)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(799)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -9,527</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 20, 2018.
## 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, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**

December 31, 2015

- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.00076753%
- **Employer’s proportionate share at MD**: 0.00152632%

**Employer’s proportionate share of system NPL/(A) at prior MD**: $115,224

**Employer’s proportionate share of system NPL/(A) at MD**: $205,749

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $350,633
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $84,598

### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $44,358

**Deferred Outflow of Resources**  |  **Deferred Inflow of Resources**
--- | ---
Differences between expected and actual experience | $9,950 | $0
Changes of assumptions | $37,504 | $0
Net difference between projected and actual earnings on investments | $2,120 | $0
Changes in proportionate share | $56,250 | $72,268
Differences between employer contributions and employer’s proportionate share of system contributions | $28,336 | $475
Total (prior to post-MD contributions) | $134,160 | $72,743
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $61,417 |

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>$11,596</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$26,656</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$14,552</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$3,994</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$4,619</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$61,417</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 20, 2018.
**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, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01303446%

Employer’s proportionate share at MD  
0.01296658%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,956,775

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,747,900

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,978,741
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 718,689

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 376,837

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (16,873)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,928

**Employer’s Total Pension Expense/(Income)**  
$ 364,892

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 84,529 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 318,611 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 18,007 | $ 0 |
| Changes in proportionate share | $ 0 | $ 54,718 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 65,434 | $ 25,481 |
| Total (prior to post-MD contributions) | $ 486,581 | $ 80,199 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 406,382 |

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>$ 71,059</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>215,319</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>151,487</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(35,940)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,456</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 406,382</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00319095%

Employer’s proportionate share at MD  

0.00311187%

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

$ 479,036

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

$ 419,481

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

$ 714,873

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

$ 172,479

Employer Pension Expense for Measurement Period

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

$ 90,438

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

$ (4,096)

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

$ 6,368

Employer’s Total Pension Expense/(Income)  

$ 92,710

Deferred Outflow of Resources  

$ 20,286

Deferred Inflow of Resources  

$ 0

Differences between expected and actual experience  

$ 20,286

Changes of assumptions  

$ 76,464

Net difference between projected and actual earnings on investments  

$ 4,322

Changes in proportionate share  

$ 0

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

$ 30,097

Total (prior to post-MD contributions)  

$ 131,169

Contributions subsequent to the MD  

TBD

Net Deferred Outflow/(Inflow) of Resources  

$ 116,417

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>$ 22,192</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>56,841</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>41,827</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,939)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,495</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 116,417</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00444801%

Employer’s proportionate share at MD  
0.00392305%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 667,750

Employer’s proportionate share of system NPL/(A) at MD  
$ 528,829

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 901,221

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 217,440

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 114,012

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,018)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,482)

Employer’s Total Pension Expense/(Income)  
$ 108,512

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 25,574 |
| Changes of assumptions | $ 96,396 |
| Net difference between projected and actual earnings on investments | $ 5,448 |
| Changes in proportionate share | $ 26,021 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,903 |
| Total (prior to post-MD contributions) | $ 155,342 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 107,530 |

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>$ 19,613</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 63,106</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 44,342</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($ 17,967)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>($ 1,563)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 107,530</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00553175%

Employer’s proportionate share at MD  
0.00189297%

Employer’s proportionate share of system NPL/(A) at prior MD  
$830,444

Employer’s proportionate share of system NPL/(A) at MD  
$255,173

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $434,862

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $104,920

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $55,014

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (64,589)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $852

Employer’s Total Pension Expense/(Income)  
$8,723

Deferred Outflow of Resources  
$12,340  
$0

Deferred Inflow of Resources  
$46,513  
$0

Differences between expected and actual experience

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)  
$83,732  
$281,958

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$(198,226)

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>$(51,619)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(30,792)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(39,748)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(60,803)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(15,262)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(198,226)</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2695: Washington County Consolidated Communications Agency

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

| Differences between expected and actual experience | $510,362 | $0 |
| Changes of assumptions | $1,923,680 | $0 |
| Net difference between projected and actual earnings on investments | $108,724 | $0 |
| Changes in proportionate share | $0 | $722,140 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $200,763 | $115,637 |
| Total (prior to post-MD contributions) | $2,743,529 | $837,777 |

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)  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$310,140</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,172,726</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>771,226</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(340,896)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(7,444)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,905,752</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.00717087%

Employer’s proportionate share at MD

0.00608237%

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

$1,076,514

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

$819,906

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $1,397,269

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $337,123

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $176,767

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $26,108

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $5,148

Employer’s Total Pension Expense/(Income)

$155,807

Deferred Outflow of Resources | Deferred Inflow of Resources

Differences between expected and actual experience

$39,651 | $0

Changes of assumptions

$149,454 | $0

Net difference between projected and actual earnings on investments

$8,447 | $0

Changes in proportionate share

$2,924 | $107,327

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

$21,755 | $4,110

Total (prior to post-MD contributions)

$222,231 | $111,437

Contributions subsequent to the MD

TBD | N/A

Net Deferred Outflow/(Inflow) of Resources

$110,794

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>$17,976</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>83,696</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>48,662</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(36,347)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,192)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$110,794</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2697: Oregon Museum Park

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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 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>$ 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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00068253%
Employer’s proportionate share at MD  0.00069050%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 102,464
Employer’s proportionate share of system NPL/(A) at MD  $ 93,080

 Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 158,625
 Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 38,272

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income)  $ 20,067
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 2,706
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 994

Employer’s Total Pension Expense/(Income)  $ 23,767

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 4,501  $ 0
Changes of assumptions  $ 16,967  $ 0
Net difference between projected and actual earnings on investments  $ 959  $ 0
Changes in proportionate share  $ 9,018  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 3,004  $ 0
Total (prior to post-MD contributions)  $ 34,449  $ 0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 34,449

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>$8,120</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,584</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,528</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(997)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>215</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$34,449</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD
0.00259105%

Employer’s proportionate share at MD
0.00267430%

Employer’s proportionate share of system NPL/(A) at prior MD
$388,977

Employer’s proportionate share of system NPL/(A) at MD
$360,497

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $614,352

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $148,226

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $77,721

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (7,044)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (2,313)

Employer’s Total Pension Expense/(Income)
$68,364

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>$17,434</td>
</tr>
<tr>
<td>Changes of assumptions</td>
</tr>
<tr>
<td>$65,712</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
</tr>
<tr>
<td>$3,714</td>
</tr>
<tr>
<td>Changes in proportion share</td>
</tr>
<tr>
<td>$5,639</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
</tr>
<tr>
<td>$8,523</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
</tr>
<tr>
<td>$101,022</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
</tr>
<tr>
<td>TBD</td>
</tr>
</tbody>
</table>

Deferred Inflow of Resources

<table>
<thead>
<tr>
<th>Net Deferred Outflow/(Inflow) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$65,755</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$7,762</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>37,847</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>26,661</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,752)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,237</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$65,755</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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)  $ 613

Employer’s Total Pension Expense/(Income)  $ 613

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,607 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,607 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,607 |

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>$ 613</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>613</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>337</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44</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>$ 1,607</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2701: Sisters-Camp Sherman Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01437831%
Employer’s proportionate share at MD  0.02082072%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,158,518
Employer’s proportionate share of system NPL/(A) at MD  $ 2,806,641
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,783,029
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,154,015

Employer Pension Expense for Measurement Period
▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 605,095
▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 66,250
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (5,476)

Employer’s Total Pension Expense/(Income)  $ 665,869

| Differences between expected and actual experience | $ 135,730 | $ 0 |
| Changes of assumptions | $ 511,601 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 28,915 | $ 0 |
| Changes in proportionate share | $ 436,342 | $ 107,909 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 29,358 | $ 31,275 |
| Total (prior to post-MD contributions) | $ 1,141,946 | $ 139,184 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,002,762 |

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>$ 194,055</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 423,183</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 320,399</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 30,416</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 34,709</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,002,762</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00295719%
Employer’s proportionate share at MD 0.00257329%

Employer’s proportionate share of system NPL/(A) at prior MD $ 443,943
Employer’s proportionate share of system NPL/(A) at MD $ 346,880

Sensitivity: NPL/(A) using discount rate 1.00% lower $ 591,148
Sensitivity: NPL/(A) using discount rate 1.00% higher $ 142,628

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 74,785
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,175
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,075

Employer’s Total Pension Expense/(Income) $ 83,035

Deferred Outflow of Resources $ 16,775
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 $ 106,028

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>$ 24,723</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>52,951</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>38,103</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,956)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(793)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 106,028</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 20, 2018.
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  $ 0

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

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

Employer 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></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>$ 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></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
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)  $ (9,988)
    o 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)

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 23,972 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 101 | $ 6,479 |
| Total (prior to post-MD contributions) | $ 101 | $ 30,451 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (30,350) |

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>$ (13,997)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(12,376)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,977)</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>$ -30,350</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.04107343%

Employer’s proportionate share at MD  

0.04023488%

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

$ 6,166,076

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

$ 5,423,677

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

$ 9,242,936

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

$ 2,230,069

Employer Pension Expense for Measurement Period  

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

$ 1,169,313

- Net amortization of employer-specific deferred amounts from:  

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

    $ (66,779)

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

    $ 33,216

Employer’s Total Pension Expense/(Income)  

$ 1,135,750

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  

$ 262,291  

$ 0

Changes of assumptions  

$ 988,640  

$ 0

Net difference between projected and actual earnings on investments  

$ 55,877  

$ 0

Changes in proportionate share  

$ 24,229  

$ 266,894

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

$ 159,841  

$ 32,811

Total (prior to post-MD contributions)  

$ 1,490,878  

$ 299,705

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 1,191,173

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>
</table>
| 1st Fiscal Year  
| 2nd Fiscal Year  
| 3rd Fiscal Year  
| 4th Fiscal Year  
| 5th Fiscal Year  
| Thereafter  
| Total  |
| $ 223,996  
| 660,754  
| 432,220  
| 135,453  
| 9,655  
| 0  
| $ 1,191,173 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2707: Clatskanie Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00095797%
Employer’s proportionate share at MD  0.00099023%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 143,814

Employer’s proportionate share of system NPL/(A) at MD  $ 133,483
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 227,480
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 54,885

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 28,778
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (1,994)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 591

Employer’s Total Pension Expense/(Income)  $ 27,375

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 6,455  $ 0
Changes of assumptions  $ 24,332  $ 0
Net difference between projected and actual earnings on investments  $ 1,375  $ 0
Changes in proportionate share  $ 2,889  $ 9,222
Differences between employer contributions and employer’s proportionate share of system contributions  $ 6,098  $ 2,132
Total (prior to post-MD contributions)  $ 41,149  $ 11,354
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 29,795

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>$ 4,936</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,883</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,745</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,386)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>617</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 29,795</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00016784%
Employer’s proportionate share at MD 0.00015493%
Employer’s proportionate share of system NPL/(A) at prior MD $ 25,197
Employer’s proportionate share of system NPL/(A) at MD $ 20,885
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 35,591
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 8,587

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,503
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,689)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ (4,067)

Employer’s Total Pension Expense/(Income) $ (9,253)

<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>$ 1,010</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 3,807</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 215</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 32,120</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 9,374</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,032</td>
<td>$ 41,494</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>$ (36,462)</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (12,764)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (10,452)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (9,207)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (3,917)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (121)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -36,462</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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  
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:

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00798006%
Employer’s proportionate share at MD 0.00759127%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,197,992
Employer’s proportionate share of system NPL/(A) at MD $ 1,023,306
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,743,900
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 420,756

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 220,619
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (18,698)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (117)

Employer’s Total Pension Expense/(Income) $ 201,804

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 49,488 | $ 0 |
| Changes of assumptions | $ 186,530 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 10,542 | $ 0 |
| Changes in proportionate share | $ 0 | $ 65,172 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 20,081 | $ 11,671 |

Total (prior to post-MD contributions) $ 266,641 $ 76,843
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 189,798

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>$ 29,780</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>113,348</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>75,692</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(29,562)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>541</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 189,798</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00454728%
Employer’s proportionate share at MD 0.00504145%

Employer’s proportionate share of system NPL/(A) at prior MD $ 682,652
Employer’s proportionate share of system NPL/(A) at MD $ 679,589
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,158,144
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 279,429

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 146,515
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 15,973
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,823

Employer’s Total Pension Expense/(Income) $ 173,311

Deferred Outflow of Resources $ 32,865 $ 0
Deferred Inflow of Resources $ 123,877 $ 0
Net difference between projected and actual earnings on investments $ 7,001 $ 0
Changes in proportionate share $ 72,227 $ 8,532
Differences between employer contributions and employer’s proportionate share of system contributions $ 40,009 $ 0
Total (prior to post-MD contributions) $ 275,979 $ 8,532
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 267,447

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>$ 59,068</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>113,978</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>86,473</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,571</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,357</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 267,447</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2713: Port of Tillamook Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00781601%
Employer’s proportionate share at MD 0.00887507%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,173,365
**Employer’s proportionate share of system NPL/(A) at MD** $ 1,196,363
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,038,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 491,912

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 257,929
- 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) $(10,288)

**Employer’s Total Pension Expense/(Income)** $ 261,293

<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>$ 57,857</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 12,325</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 98,915</td>
<td>$ 27,041</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,582</td>
<td>$ 25,179</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 388,755</td>
<td>$ 52,220</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>$ 336,535</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 60,177</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>159,402</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>121,629</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,862)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,189</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 336,535</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00116418%

Employer’s proportionate share at MD  
0.00102202%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 174,770

Employer’s proportionate share of system NPL/(A) at MD  
$ 137,769

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 234,783

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 56,647

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 29,702

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,695)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,396

Employer’s Total Pension Expense/(Income)  
$ 28,403

Deferred Outflow of Resources  
$ 6,663

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 6,663  
$ 0

Changes of assumptions  
$ 25,113  
$ 0

Net difference between projected and actual earnings on investments  
$ 1,419  
$ 0

Changes in proportionate share  
$ 0  
$ 20,360

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,149  
$ 0

Total (prior to post-MD contributions)  
$ 48,344  
$ 20,360

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 27,984

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>$ 5,243</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,182</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,374</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,915)</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>$ 27,984</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2715: Jackson County Fire District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.07539069%
Employer’s proportionate share at MD  
0.07711079%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 11,317,893
Employer’s proportionate share of system NPL/(A) at MD  
$ 10,394,564
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 17,714,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,273,963

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,241,006
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 44,068
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (59,302)

Employer’s Total Pension Expense/(Income)  
$ 2,225,772

Deferred Outflow of Resources               Deferred Inflow of Resources
Differences between expected and actual experience  $ 502,686  $ 0
Changes of assumptions  $ 1,894,744  $ 0
Net difference between projected and actual earnings on investments  $ 107,088  $ 0
Changes in proportionate share  $ 292,240  $ 185,623
Differences between employer contributions and employer’s proportionate share of system contributions  $ 10,660  $ 180,155
Total (prior to post-MD contributions)  $ 2,807,418  $ 365,778
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 2,441,640

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>$ 478,382</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,318,892</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>868,578</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(245,214)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,001</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,441,640</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2716: Neskowin Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00264121%
Employer’s proportionate share at MD 0.00134806%

Employer’s proportionate share of system NPL/(A) at prior MD $ 396,507
Employer’s proportionate share of system NPL/(A) at MD $ 181,719

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 309,682
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 74,718

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 39,178
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,307)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,084)

Employer’s Total Pension Expense/(Income) $ 15,787

Deferred Outflow of Resources $ 8,788 $ 0
Deferred Inflow of Resources $ 33,124 $ 0
Net difference between projected and actual earnings on investments $ 1,872 $ 0
Changes in proportionate share $ 0 $ 89,986
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,781 $ 6,970
Total (prior to post-MD contributions) $ 48,565 $ 96,956
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (48,391)

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>$ (14,762)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>483</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,908)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(23,692)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,512)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -48,391</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00190366%

Employer’s proportionate share at MD  
0.00191890%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 285,784

Employer’s proportionate share of system NPL/(A) at MD  
$ 258,668

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 440,818

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 106,357

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 55,767

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,455
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,379

Employer’s Total Pension Expense/(Income)  
$ 62,601

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 12,509  
$ 0
Changes of assumptions  
$ 47,151  
$ 0
Net difference between projected and actual earnings on investments  
$ 2,665  
$ 0
Changes in proportionate share  
$ 11,603  
$ 2,371
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 17,541  
$ 630
Total (prior to post-MD contributions)  
$ 91,469  
$ 3,001
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 88,468

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>$ 19,118</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 40,254</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 29,982</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,030)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,144</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 88,468</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00069977%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 94,329
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 160,754
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 38,786

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 20,337
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 11,022
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,635

Employer’s Total Pension Expense/(Income) $ 32,994

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 4,562 $ 0
Changes of assumptions $ 17,195 $ 0
Net difference between projected and actual earnings on investments $ 972 $ 0
Changes in proportionate share $ 47,396 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 9,848 $ 5,803
Total (prior to post-MD contributions) $ 79,973 $ 5,803
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 74,170

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>$ 17,136</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 24,788</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 20,859</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 8,341</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>$ 74,170</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
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 $ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions $ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share $ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $ 0</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 20, 2018.
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)]

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) $ 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 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>$ 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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00453425%
Employer’s proportionate share at MD  0.00410266%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 680,696
Employer’s proportionate share of system NPL/(A) at MD  $ 553,040

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 942,481
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 227,395

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 119,232
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (33,624)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (6,460)

Employer’s Total Pension Expense/(Income)  $ 79,148

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 26,745  $ 0
Changes of assumptions  $ 100,809  $ 0
Net difference between projected and actual earnings on investments  $ 5,698  $ 0
Changes in proportionate share  $ 82  $ 117,868
Differences between employer contributions and employer’s proportionate share of system contributions  $ 17,911  $ 23,978
Total (prior to post-MD contributions)  $ 151,245  $ 141,846
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 9,399

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>$ (13,821)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>16,001</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(24,711)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(455)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,399</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00163624%

Employer’s proportionate share at MD  
0.00153038%

Employer’s proportionate share of system NPL/(A) at prior MD  
$245,638

**Employer’s proportionate share of system NPL/(A) at MD**  
$206,296

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $351,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $84,823

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $44,476

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $18,160
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $8,879

**Employer’s Total Pension Expense/(Income)**  
$71,515

Deferred Outflow of Resources  
$9,977

Deferred Inflow of Resources  
$0

Differences between expected and actual experience

Changes of assumptions  
$37,604

Net difference between projected and actual earnings on investments  
$2,125

Changes in proportionate share  
$67,601

Differences between employer contributions and employer’s proportionate share of system contributions  
$18,403

Total (prior to post-MD contributions)  
$135,710

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$126,463

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>$36,836</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$51,870</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$38,419</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(428)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(233)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$126,463</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2723: Oregon Coastal Zone Management Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00038819%

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

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 52,328

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 89,177
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 21,516

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 11,282
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 6,114
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 73

**Employer’s Total Pension Expense/(Income)**  
$ 17,469

<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>$ 2,531</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 9,538</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 539</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 26,292</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,582</td>
<td>$ 3,219</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 40,482</td>
<td>$ 3,219</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>$ 37,263</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,672</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,721</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 10,049</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,131</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,690</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 37,263</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00238212%

Employer’s proportionate share at MD  
0.00229492%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 357,612

Employer’s proportionate share of system NPL/(A) at MD  
$ 309,356

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 527,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 127,199

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 66,695

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,062
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,727

Employer’s Total Pension Expense/(Income)  
$ 72,484

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 14,961 | $ 0
Changes of assumptions  
$ 56,390 | $ 0
Net difference between projected and actual earnings on investments  
$ 3,187 | $ 0
Changes in proportionate share  
$ 14,360 | $ 5,906
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 8,830 | $ 6,475
Total (prior to post-MD contributions)  
$ 97,728 | $ 12,381
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 85,347

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>$ 20,480</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>44,645</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>28,904</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,496)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(186)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 85,347</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2725: West Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer's proportionate share at prior MD
0.00639947%

Employer's proportionate share at MD
0.00602911%

Employer's proportionate share of system NPL/(A) at prior MD
$ 960,709

Employer’s proportionate share of system NPL/(A) at MD
$ 812,726

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 1,385,034

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 334,171

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 175,219

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 10,354
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (1,753)

Employer’s Total Pension Expense/(Income)
$ 183,820

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 39,304 | $ 0
Changes of assumptions | $ 148,146 | $ 0
Net difference between projected and actual earnings on investments | $ 8,373 | $ 0
Changes in proportionate share | $ 50,219 | $ 25,084
Differences between employer contributions and employer’s proportionate share of system contributions | $ 14,711 | $ 13,684
Total (prior to post-MD contributions) | $ 260,753 | $ 38,768
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 221,985

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>$ 47,196</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>113,071</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>80,431</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(18,736)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>23</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 221,985</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01130766%

Employer’s proportionate share at MD  
0.00924072%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,697,542

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,245,653

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,122,819

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 512,179

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 268,555

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (81,440)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (11,975)

Employer’s Total Pension Expense/(Income)  
$ 175,140

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 60,240  
$ 0
Changes of assumptions  
$ 227,060  
$ 0
Net difference between projected and actual earnings on investments  
$ 12,833  
$ 0
Changes in proportionate share  
$ 0  
$ 293,465
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 29,790  
$ 39,447
Total (prior to post-MD contributions)  
$ 329,923  
$ 332,912
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ (2,989)

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>$(34,262)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>70,030</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>34,868</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(67,541)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,084)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -2,989</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00511096%
Employer’s proportionate share at MD  0.00642679%

Employer’s proportionate share of system NPL/(A) at prior MD  767,274
**Employer’s proportionate share of system NPL/(A) at MD**  866,334
- Sensitivity: NPL/(A) using discount rate 1.00% lower  1,476,391
- Sensitivity: NPL/(A) using discount rate 1.00% higher  356,213

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  186,776
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  11,003
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  (782)

**Employer’s Total Pension Expense/(Income)**  196,997

| Differences between expected and actual experience | 41,896 | 0 |
| Changes of assumptions | 157,917 | 0 |
| Net difference between projected and actual earnings on investments | 8,925 | 0 |
| Changes in proportionate share | 91,660 | 35,572 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 12,949 | 10,376 |
| Total (prior to post-MD contributions) | 313,347 | 45,948 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 267,399 |

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>51,361</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>122,027</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>88,102</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,642)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,552</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>267,399</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.12295261%

Employer’s proportionate share at MD  
0.11187501%

Employer’s proportionate share of system NPL/(A) at prior MD  
$18,458,042

Employer’s proportionate share of system NPL/(A) at MD  
$15,080,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $25,700,426

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $6,200,814

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $3,251,330

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $342,026
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $264,998

Employer’s Total Pension Expense/(Income)  
$2,644,306

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$729,314 | $0
Changes of assumptions  
$2,748,960 | $0
Net difference between projected and actual earnings on investments  
$155,368 | $0
Changes in proportionate share  
$0 | $1,287,460
Differences between employer contributions and employer’s proportionate share of system contributions  
$0 | $643,447
Total (prior to post-MD contributions)  
$3,633,642 | $1,930,907
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$1,702,735

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>
</table>
| 1st Fiscal Year  
$1,09,131 | 
| 2nd Fiscal Year  
$1,368,209 | 
| 3rd Fiscal Year  
$879,409 | 
| 4th Fiscal Year  
$(613,829) | 
| 5th Fiscal Year  
$(40,186) | 
| Thereafter  
0 | 
| Total  
$1,702,735 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02175027%
Employer’s proportionate share at MD 0.01978236%

Employer’s proportionate share of system NPL/(A) at prior MD $3,265,221
Employer’s proportionate share of system NPL/(A) at MD $2,666,670

- Sensitivity: NPL/(A) using discount rate 1.00% lower $4,544,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,096,462

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $574,918

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(63,800)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(13,121)

Employer’s Total Pension Expense/(Income) $497,997

Deferred Outflow of Resources: $128,961
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) $693,343
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $370,505

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>$49,714</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$267,097</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$160,202</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(102,476)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,030)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$370,505</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
**Oregon Public Employees Retirement System**  
**Schedule of Pension Amounts under GASB 68**  
**Employer #2732: Umatilla County Special Library District**

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**  
June 30, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2015

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.00099812%

**Employer’s proportionate share at MD**  
0.00161020%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$149,841

**Employer’s proportionate share of system NPL/(A) at MD**  
$217,056

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
  $369,902

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
  $89,247

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**  
  $46,796

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $9,699
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(2,786)

**Employer’s Total Pension Expense/(Income)**  
$53,709

| Differences between expected and actual experience | $10,497 | $0 |
| Changes of assumptions | $39,565 | $0 |
| Net difference between projected and actual earnings on investments | $2,236 | $0 |
| Changes in proportionate share | $43,080 | $1,044 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,542 | $9,007 |
| Total (prior to post-MD contributions) | $96,920 | $10,051 |

**Contributions subsequent to the MD**  
TBD  
N/A

**Net Deferred Outflow/(Inflow) of Resources**  
$86,869

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>$17,221</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>35,221</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,762</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,768</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,898</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$86,869</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 20, 2018.
Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $45,977
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(9,835)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(14,298)

**Employer’s Total Pension Expense/(Income)** $21,844

| Differences between expected and actual experience | $10,313 | $0 |
| Changes of assumptions | $38,873 | $0 |
| Net difference between projected and actual earnings on investments | $2,197 | $0 |
| Changes in proportionate share | $1,228 | $38,297 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $39,665 |
| Total (prior to post-MD contributions) | $52,611 | $77,962 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $(25,351) |

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>$(14,006)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,749</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>664</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(14,911)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,847)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(25,351)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00465156%

Employer’s proportionate share at MD  
0.00492141%

Employer’s proportionate share of system NPL/(A) at prior MD  
$698,307

Employer’s proportionate share of system NPL/(A) at MD  
$663,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,130,568
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $272,775

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $143,027
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $7,996
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(10,120)

Employer’s Total Pension Expense/(Income)  
$140,903

Deferred Outflow of Resources  
$32,083

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$32,083

Changes of assumptions  
$120,927

Net difference between projected and actual earnings on investments  
$6,835

Changes in proportionate share  
$28,492

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

Total (prior to post-MD contributions)  
$188,337

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$162,824

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>$29,380</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>84,242</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>59,931</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,581)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,852</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$162,824</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 20, 2018.
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)]  
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:  
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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00072596%

Employer’s proportionate share at MD  
0.00065586%

Employer’s proportionate share of system NPL/(A) at prior MD  
$108,983

Employer’s proportionate share of system NPL/(A) at MD  
$88,410

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $150,667
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $36,352

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $19,061
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $1,064
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(4,616)

Employer’s Total Pension Expense/(Income)  
$15,509

Deferred Outflow of Resources  
4,276

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  
$9,305

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>$646</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,134</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,427</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,323)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(580)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$9,305</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 20, 2018.
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)]  
[209x750]June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02158824%

Employer’s proportionate share at MD  
0.01825575%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,240,896

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,460,882

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,193,792

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,011,848

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 530,552

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (74,160)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 32,885

Employer’s Total Pension Expense/(Income)  
$ 489,277

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 119,009 | $ 0 |
| Changes of assumptions | $ 448,575 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 25,353 | $ 0 |
| Changes in proportionate share | $ 32,480 | $ 341,884 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 129,289 | $ 12,143 |
| Total (prior to post-MD contributions) | $ 754,706 | $ 354,027 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 400,679 | |

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>$ 75,587</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 271,417</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 158,151</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (98,418)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (6,059)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 400,679</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00055027%
Employer’s proportionate share at MD 0.00048452%

Employer’s proportionate share of system NPL/(A) at prior MD $82,608
Employer’s proportionate share of system NPL/(A) at MD $65,313
 Sensitivity: NPL/(A) using discount rate 1.00% lower $111,306
 Sensitivity: NPL/(A) using discount rate 1.00% higher $26,855

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $14,081
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(2,900)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,886

Employer’s Total Pension Expense/(Income) $13,067

Deferred Outflow of Resources $3,159 Deferred Inflow of Resources $0
Changes of assumptions $11,905 $0
Net difference between projected and actual earnings on investments $673 $0
Changes in proportionate share $0 $10,439
Differences between employer contributions and employer’s proportionate share of system contributions $8,864 $991
Total (prior to post-MD contributions) $24,601 $11,430
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $13,171

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>$2,088</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$7,460</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$5,129</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,618)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$112</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$13,171</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00201400%

Employer’s proportionate share at MD  
0.00332736%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 302,348

Employer’s proportionate share of system NPL/(A) at MD  
$ 448,529

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 764,376

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 184,423

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 96,700

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 6,148
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (749)

Employer’s Total Pension Expense/(Income)  
$ 102,099

Deferred Outflow of Resources  
$ 21,691

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  
$ 149,984

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>$ 26,699</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 63,415</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 45,810</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,852</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,208</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 149,984</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00124006%
Employer’s proportionate share at MD 0.00084037%

Employer’s proportionate share of system NPL/(A) at prior MD $ 186,162
Employer’s proportionate share of system NPL/(A) at MD $ 113,282

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 193,054
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 46,579

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 24,423
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,081)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,608

Employer’s Total Pension Expense/(Income) $ 18,950

<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>$ 5,478</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 20,649</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 1,167</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 588</td>
<td>$ 30,469</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 34,315</td>
<td>$ 31,109</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 3,206

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>$ (93)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 8,903</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,911</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,112)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,401)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,206</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015

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) | $ 5,015

Employer’s Total Pension Expense/(Income) | $ 4,987

| Differences between expected and actual experience | $ 0 | $ 0
| Changes of assumptions | $ 0 | $ 0
| Net difference between projected and actual earnings on investments | $ 0 | $ 0
| Changes in proportionate share | $ 0 | $ 65
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,518 | $ 0
| Total (prior to post-MD contributions) | $ 11,518 | $ 65
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $ 11,453

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>$ 4,987</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,089</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,785</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>518</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>74</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,453</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] … June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) … December 31, 2015
Discount rate … 7.50%
Employer’s proportionate share at prior MD … 0.34630769%
Employer’s proportionate share at MD … 0.34186219%
Employer’s proportionate share of system NPL/(A) at prior MD … $51,988,825
Employer’s proportionate share of system NPL/(A) at MD … $46,083,152
- Sensitivity: NPL/(A) using discount rate 1.00% lower … $78,534,106
- Sensitivity: NPL/(A) using discount rate 1.00% higher … $18,948,146

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) … $9,935,254
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) … $206,651
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) … $253,401

Employer’s Total Pension Expense/(Income) … $10,395,306

| Differences between expected and actual experience | $2,228,601 | $0 |
| Changes of assumptions | $8,400,137 | $0 |
| Net difference between projected and actual earnings on investments | $474,765 | $0 |
| Changes in proportionate share | $888,518 | $301,092 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $955,973 | $64,351 |
| Total (prior to post-MD contributions) | $12,947,994 | $365,443 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $12,582,551 |

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>$2,648,444</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,368,500</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,421,824</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(935,722)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>79,505</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$12,582,551</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $0 $0
Changes of assumptions $0 $0
Net difference between projected and actual earnings on investments $0 $0
Changes in proportionate share $0 $0
Differences between employer contributions and employer’s proportionate share of system contributions $2,076 $0
Total (prior to post-MD contributions) $2,076 $0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,076

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>$864</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>348</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>$2,076</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02608279%
Employer’s proportionate share at MD  0.02516865%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,915,632
Employer’s proportionate share of system NPL/(A) at MD  $ 3,392,744
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 5,781,854
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,395,004

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 731,455
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (43,133)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 14,558
Employer’s Total Pension Expense/(Income)  $ 702,880

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 164,075  $ 0
Changes of assumptions  $ 618,437  $ 0
Net difference between projected and actual earnings on investments  $ 34,953  $ 0
Changes in proportionate share  $ 0  $ 144,829
Differences between employer contributions and employer’s proportionate share of system contributions  $ 62,572  $ 4,972
Total (prior to post-MD contributions)  $ 880,037  $ 149,801
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 730,236

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>$ 132,539</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>407,330</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>274,577</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(87,750)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,539</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 730,236</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 20, 2018.
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)]  
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 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>$8,876</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>53,454</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,861</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,082)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,373)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$60,735</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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 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>$ 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 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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00077779%

Employer’s proportionate share at MD  
0.00082426%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 116,764

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 111,111

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 189,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 45,686

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 23,955

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,629
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,634)

**Employer’s Total Pension Expense/(Income)**  
$ 22,950

<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>$ 5,373</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 20,253</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 1,145</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 35,281</td>
<td>$ 21,219</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,014</td>
<td>$ 13,097</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 67,066</td>
<td>$ 34,316</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>$ 32,750</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,271</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 14,141</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 14,848</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(547)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 37</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,750</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2753: Linn-Benton Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01040231%

Employer’s proportionate share at MD  
0.01047639%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,561,628

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,412,221

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,406,683
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 580,667

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 304,467
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 22,344
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(19,931)

Employer’s Total Pension Expense/(Income)  
$ 306,880

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 68,296 | $ 0
Changes of assumptions | $ 257,423 | $ 0
Net difference between projected and actual earnings on investments | $ 14,549 | $ 0
Changes in proportionate share | $ 63,693 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 61,427
Total (prior to post-MD contributions) | $ 403,961 | $ 61,427
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 342,534

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>$ 69,476</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>184,554</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>124,215</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(36,459)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>747</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 342,534</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01312132%

Employer’s proportionate share at MD  
0.01478849%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,969,815

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,993,494

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,397,278

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 819,671

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 429,785

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,865)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,046)

**Employer’s Total Pension Expense/(Income)**  
$ 421,874

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 96,406  
$ 0
Changes of assumptions  
$ 363,378  
$ 0
Net difference between projected and actual earnings on investments  
$ 20,538  
$ 0
Changes in proportionate share  
$ 112,917  
$ 93,728
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 40,217  
$ 31,528
Total (prior to post-MD contributions)  
$ 633,456  
$ 125,256
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 508,200

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>$ 86,756</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 250,301</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 177,071</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (19,555)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,627</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 508,200</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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)  $ 123

Employer’s Total Pension Expense/(Income)  $ 123

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 408 | $ 0 |
| Total (prior to post-MD contributions) | $ 408 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 408 |

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>$ 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>39</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>$ 408</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.01335116%

Employer’s proportionate share at MD  

0.01276567%

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

$ 2,004,319

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

$ 1,720,817

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,932,587

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 707,553

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 370,998

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (13,416)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,886

Employer’s Total Pension Expense/(Income)  

$ 364,468

Deferred Outflow of Resources  

Deferred Inflow of Resources

Differences between expected and actual experience  

$ 83,219  

$ 0

Changes of assumptions  

$ 313,674  

$ 0

Net difference between projected and actual earnings on investments  

$ 17,728  

$ 0

Changes in proportionate share  

$ 1,753  

$ 55,911

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

$ 34,297  

$ 4,416

Total (prior to post-MD contributions)  

$ 450,671  

$ 60,327

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 390,344

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>$ 75,188</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>214,950</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>144,027</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(45,101)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,281</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 390,344</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
April 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00106563%

Employer’s proportionate share at MD  
0.00096746%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 159,976

Employer’s proportionate share of system NPL/(A) at MD  
$ 130,414

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 222,249
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 53,623

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 28,116

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,269
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,350)

Employer’s Total Pension Expense/(Income)  
$ 29,035

Deferred Outflow of Resources  
$ 6,307

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 6,307

Changes of assumptions  
$ 23,772

Net difference between projected and actual earnings on investments  
$ 1,344

Changes in proportionate share  
$ 13,859

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 657

Total (prior to post-MD contributions)  
$ 45,939

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 29,936

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>$ 7,112</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 17,528</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 10,913</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (5,083)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (534)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 29,936</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
**Employer #2760: Knappa Svensen Burnside Rural Fire Protection District**

- **Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**: June 30, 2017
- **Actuarial Valuation Date (liability rolled forward to MD)**: December 31, 2015
- **Discount rate**: 7.50%
- **Employer’s proportionate share at prior MD**: 0.00108865%
- **Employer’s proportionate share at MD**: 0.00153731%
- **Employer’s proportionate share of system NPL/(A) at prior MD**: $163,432
- **Employer’s proportionate share of system NPL/(A) at MD**: $207,230
- **Employer’s proportionate share of system NPL/(A) at MD (1.00% lower)**: $353,158
- **Employer’s proportionate share of system NPL/(A) at MD (1.00% higher)**: $85,207

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $44,678
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $9,390
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $456

**Employer’s Total Pension Expense/(Income)**: $54,524

<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>$10,022</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$37,774</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$2,135</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$37,687</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$90,160</td>
<td>$679</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>$89,481</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$19,687</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>36,527</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,839</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,998</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,430</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$89,481</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 20, 2018.
## Oregon Public Employees Retirement System
### Schedule of Pension Amounts under GASB 68
#### Employer #2761: Clackamas River Water

**Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]**
June 30, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**
December 31, 2015

**Discount rate**
7.50%

**Employer’s proportionate share at prior MD**
0.03584763%

**Employer’s proportionate share at MD**
0.03011782%

**Employer’s proportionate share of system NPL/(A) at prior MD**
$5,381,562

**Employer’s proportionate share of system NPL/(A) at MD**
$4,059,894

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**
  $6,918,800

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**
  $1,669,318

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**
  $875,289

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $135,287
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $42,159

**Employer’s Total Pension Expense/(Income)**
$782,161

| Differences between expected and actual experience | $196,338 | $0 |
| Changes of assumptions | $740,046 | $0 |
| Net difference between projected and actual earnings on investments | $41,826 | $0 |
| Changes in proportionate share | $0 | $534,064 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $193,840 | $23,237 |
| Total (prior to post-MD contributions) | $1,172,050 | $557,301 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $614,749 |

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>$99,668</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>427,125</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>262,790</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(162,974)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(11,859)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$614,749</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00282032%
Employer’s proportionate share at MD  0.00267039%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 423,396
Employer’s proportionate share of system NPL/(A) at MD  $ 359,970

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 613,454
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 148,010

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 77,607
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (11,257)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 7,066

Employer’s Total Pension Expense/(Income)  $ 73,416

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 17,408  $ 0
Changes of assumptions  $ 65,616  $ 0
Net difference between projected and actual earnings on investments  $ 3,709  $ 0
Changes in proportionate share  $ 12,936  $ 57,297
Differences between employer contributions and employer’s proportionate share of system contributions  $ 22,720  $ 1,529
Total (prior to post-MD contributions)  $ 122,389  $ 58,826
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 63,563

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>$ 12,903</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 40,995</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 21,488</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,250)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>426</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 63,563</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2765: Green Sanitary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00336961%
Employer’s proportionate share at MD  0.00350638%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 505,857
Employer’s proportionate share of system NPL/(A) at MD  $ 472,661
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 805,501
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 194,346

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 101,903
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (837)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ 176

Employer’s Total Pension Expense/(Income)  $ 101,242

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 22,858 | $ 0 |
| Changes of assumptions | $ 86,158 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 4,870 | $ 0 |

Deferred Inflow of Resources
| Changes in proportionate share | $ 10,975 | $ 12,223 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,457 | $ 6,332 |
| Total (prior to post-MD contributions) | $ 136,318 | $ 18,555 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 117,763 |

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>$ 21,785</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 60,415</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 42,032</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,227)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,758</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 117,763</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
**June 30, 2017**

Actuarial Valuation Date (liability rolled forward to MD)  
**December 31, 2015**

Discount rate  
**7.50%**

Employer’s proportionate share at prior MD  
**0.00297503%**

Employer’s proportionate share at MD  
**0.00355435%**

Employer’s proportionate share of system NPL/(A) at prior MD  
**$ 446,621**

**Employer’s proportionate share of system NPL/(A) at MD**  
**$ 479,128**

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  **$ 816,521**

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  **$ 197,004**

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  **$ 103,297**

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    **$ 6,542**

  - 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)**  
**$ 111,066**

**Deferred Outflow of Resources**  
$ 23,171  
$ 87,336  
$ 4,936  
$ 39,237  
$ 7,721  
$ 162,401  
TBD  
$ 153,608

**Deferred Inflow of Resources**  
$ 0  
$ 0  
$ 0  
$ 6,298  
$ 2,495  
$ 8,793  
N/A  
$ 0

Net Deferred Outflow/(Inflow) of Resources  
**$ 153,608**

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>$ 30,522</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 69,457</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 51,644</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,475)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,461</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 153,608</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2767: Springfield Utility Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

| Employer’s proportionate share at prior MD | 0.00058812% |
| Employer’s proportionate share at MD | 0.00064074% |

Employer’s proportionate share of system NPL/(A) at prior MD  
$88,290

Employer’s proportionate share of system NPL/(A) at MD  
$86,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$147,194
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$35,514

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$18,621
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$2,347
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$775

Employer’s Total Pension Expense/(Income)  
$21,743

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$4,177 | $0
Changes of assumptions  
$15,744 | $0
Net difference between projected and actual earnings on investments  
$890 | $0
Changes in proportionate share  
$8,072 | $0
Differences between employer contributions and employer’s proportionate share of system contributions  
$2,561 | $227
Total (prior to post-MD contributions)  
$31,444 | $227
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$31,217

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>$7,224</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$14,142</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$10,128</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$673</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$397</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$31,217</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00136664%
Employer’s proportionate share at MD 0.00149991%
Employer’s proportionate share of system NPL/(A) at prior MD $ 205,164
Employer’s proportionate share of system NPL/(A) at MD $ 202,188
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 344,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 83,134

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 43,591
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,666)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,009

Employer’s Total Pension Expense/(Income) $ 42,934

Deferred Outflow of Resources $ 9,778 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience $ 9,778 $ 0
Changes of assumptions $ 36,855 $ 0
Net difference between projected and actual earnings on investments $ 2,083 $ 0
Changes in proportionate share $ 12,082 $ 19,931
Differences between employer contributions and employer’s proportionate share of system contributions $ 8,848 $ 2,077
Total (prior to post-MD contributions) $ 69,646 $ 22,008
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 47,638

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year | $ 8,945
2nd Fiscal Year | $ 24,988
3rd Fiscal Year | $ 15,776
4th Fiscal Year | (3,268)
5th Fiscal Year | $ 1,197
Thereafter | 0
Total | $ 47,638

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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2771: Harbor Water PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00130296%

Employer’s proportionate share at MD  
0.00137155%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 195,605

Employer’s proportionate share of system NPL/(A) at MD  
$ 184,885

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 315,079

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 76,020

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 39,860

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 3,455
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 4,812

Employer’s Total Pension Expense/(Income)  
$ 48,127

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 8,941
Changes of assumptions  
$ 33,701
Net difference between projected and actual earnings on investments  
$ 1,905
Changes in proportionate share  
$ 16,367
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 16,520
Total (prior to post-MD contributions)  
$ 77,434
Contributions subsequent to the MD  
TBD

Deferred Inflow of Resources  
Net Deferred Outflow/(Inflow) of Resources  
$ 74,609

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>$ 17,047</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 32,010</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 24,496</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 11</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,045</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 74,609</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00116838%

Employer’s proportionate share at MD  
0.00060924%

Employer’s proportionate share of system NPL/(A) at prior MD  
$175,401

Employer’s proportionate share of system NPL/(A) at MD  
$82,126

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $139,957
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $33,768

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $17,706
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $8,351
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $4,213

Employer’s Total Pension Expense/(Income)  
$5,142

Deferred Outflow of Resources  
$3,972

Deferred Inflow of Resources  
0

Differences between expected and actual experience

Changes of assumptions  
$14,970

Net difference between projected and actual earnings on investments  
$846

Changes in proportionate share  
$7,966

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

Total (prior to post-MD contributions)  
$27,754

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$26,435

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>(8,664)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(1,470)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,431)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(11,138)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,733)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>(26,435)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2773: Housing Authority of Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03232474%
Employer’s proportionate share at MD  0.03045972%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 4,852,694
Employer’s proportionate share of system NPL/(A) at MD  $ 4,105,982
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,997,343
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,688,269

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 885,225
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (56,280)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 34,492

Employer’s Total Pension Expense/(Income)  $ 863,437

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 198,567  $ 0
Changes of assumptions  $ 748,447  $ 0
Net difference between projected and actual earnings on investments  $ 42,301  $ 0
Changes in proportionate share  $ 26,322  $ 251,294
Differences between employer contributions and employer’s proportionate share of system contributions  $ 148,882  $ 23,114
Total (prior to post-MD contributions)  $ 1,164,519  $ 274,408
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 890,111

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>$ 173,196</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>501,705</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>323,053</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(111,889)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,046</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 890,111</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00140566%
Employer’s proportionate share at MD 0.00119243%

Employer’s proportionate share of system NPL/(A) at prior MD $ 211,022
Employer’s proportionate share of system NPL/(A) at MD $ 160,740
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 273,930
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 66,092

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 34,655
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(4,462)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,399)

Employer’s Total Pension Expense/(Income) $ 28,794

Deferred Outflow of Resources Differences between expected and actual experience $ 7,773 $ 0
Changes of assumptions $ 29,300 $ 0
Net difference between projected and actual earnings on investments $ 1,656 $ 0
Changes in proportionate share $ 436 $ 18,681
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,352 $ 4,340
Total (prior to post-MD contributions) $ 40,517 $ 23,021
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 17,496

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>$ 1,772</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,941</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,844</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,388)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(673)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,496</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.0009410%
Employer’s proportionate share at MD 0.00015886%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,127
Employer’s proportionate share of system NPL/(A) at MD $ 21,414

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 36,494
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 8,805

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,617
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,116)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,002)

Employer’s Total Pension Expense/(Income) $ 1,499

Deferred Outflow of Resources $ 1,036
Deferred Inflow of Resources $ 0

| Differences between expected and actual experience | $ 1,036 | $ 0 |
| Changes of assumptions | $ 3,903 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 221 | $ 0 |
| Changes in proportionate share | $ 6,328 | $ 13,020 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 679 | $ 3,087 |
| Total (prior to post-MD contributions) | $ 12,167 | $ 16,107 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (3,940) |

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>$ (2,101)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(229)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,029)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(845)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>264</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (3,940)</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.08326415%
Employer’s proportionate share at MD  0.07889868%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 12,499,882
Employer’s proportionate share of system NPL/(A) at MD  $ 10,635,572

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 18,124,956
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,373,060

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,292,966
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (126,546)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (63,819)

Employer’s Total Pension Expense/(Income)  $ 2,102,601

Deferred Outflow of Resources  $ 514,341
Deferred Inflow of Resources  $ 0
Differences between expected and actual experience
Changes of assumptions  $ 1,938,675
Net difference between projected and actual earnings on investments  $ 109,571
Changes in proportionate share  $ 56,862
Differences between employer contributions and employer’s proportionate share of system contributions  $ 26,916
Total (prior to post-MD contributions)  $ 2,646,365
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 1,839,130

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>$ 314,696</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,176,854</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 740,914</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(377,651)</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>$ 1,839,130</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] [June 30, 2017]
Actuarial Valuation Date (liability rolled forward to MD) [December 31, 2015]

Discount rate [7.50%]
Employer’s proportionate share at prior MD [0.00076055%]
Employer’s proportionate share at MD [0.00072717%]

Employer’s proportionate share of system NPL/(A) at prior MD [114,176]
Employer’s proportionate share of system NPL/(A) at MD [98,023]

Sensitivity: NPL/(A) using discount rate 1.00% lower [167,049]
Sensitivity: NPL/(A) using discount rate 1.00% higher [40,304]

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income) [21,133]

Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) [1,018]
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) [483]

Employer’s Total Pension Expense/(Income) [20,598]

Deferred Outflow of Resources [4,740] Deferred Inflow of Resources [0]
Differences between expected and actual experience [4,740]
Changes of assumptions [17,886] [0]
Net difference between projected and actual earnings on investments [1,010] [0]
Changes in proportionate share [1,303] [5,670]
Differences between employer contributions and employer’s proportionate share of system contributions [1,529] [654]
Total (prior to post-MD contributions) [26,450] [6,324]
Contributions subsequent to the MD [TBD] [N/A]
Net Deferred Outflow/(Inflow) of Resources [20,126]

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>$ 4,120</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,914</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,315</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,176)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(46)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,126</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00132237%
Employer’s proportionate share at MD  0.00123816%
Employer’s proportionate share of system NPL/(A) at prior MD  $198,518
Employer’s proportionate share of system NPL/(A) at MD  $166,904
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $284,436
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $68,627

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $35,984
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $6,945
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $838

Employer’s Total Pension Expense/(Income)  $43,767

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $8,072 | $0 |
| Changes of assumptions | $30,424 | $0 |
| Net difference between projected and actual earnings on investments | $1,720 | $0 |
| Changes in proportionate share | $30,479 | $8,022 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $3,297 | $2,384 |
| Total (prior to post-MD contributions) | $73,992 | $10,406 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $63,586 |

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>$15,709</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$29,070</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$21,782</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,787)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(189)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$63,586</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00047983%

Employer’s proportionate share at MD
0.00054546%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 72,034

Employer’s proportionate share of system NPL/(A) at MD
$ 73,528

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 125,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 30,233

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 15,852
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 1,795
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)
    $ (570)

Employer’s Total Pension Expense/(Income)
$ 17,077

Deferred Outflow of Resources
Differences between expected and actual experience
$ 3,556
Changes of assumptions
$ 13,403
Net difference between projected and actual earnings on investments
$ 758
Changes in proportionate share
$ 8,494
Differences between employer contributions and employer’s proportionate share of system contributions
$ 384
Total (prior to post-MD contributions)
$ 26,595
Contributions subsequent to the MD
TBD
Net Deferred Outflow/(Inflow) of Resources
$ 23,124

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>$ 4,717</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 10,776</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,030</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (717)</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>$ 23,124</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015
Discount rate | 7.50%
Employer's proportionate share at prior MD | 0.00654186%
Employer's proportionate share at MD | 0.00401912%
Employer's proportionate share of system NPL/(A) at prior MD | $ 982,085
Employer's proportionate share of system NPL/(A) at MD | $ 541,779
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 923,290
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 222,765

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) | $ 116,804
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (46,129)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 32,365

Employer's Total Pension Expense/(Income) | $ 103,040

| Differences between expected and actual experience | $ 26,201 | $ 0 |
| Changes of assumptions | $ 98,757 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,582 | $ 0 |
| Changes in proportionate share | $ 2,994 | $ 188,383 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 102,183 | $ 0 |
| Total (prior to post-MD contributions) | $ 235,717 | $ 188,383 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 47,334 |

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>$ 11,964</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 52,778</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 27,040</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (37,221)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (7,229)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,334</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.0003014%

Employer’s proportionate share at MD  
0.0009491%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,525

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 12,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 21,803
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,261

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,758
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,397
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,201

**Employer’s Total Pension Expense/(Income)**  
$ 6,356

<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>Changes of assumptions</td>
<td>$ 2,332</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 132</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 5,633</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 6,359</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 15,075</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>$ 15,075</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,206</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,033</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,846</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,516</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>474</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2783: Tillamook Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.00226715%  
Employer’s proportionate share at MD 0.00208717%  

Employer’s proportionate share of system NPL/(A) at prior MD  $ 340,352  
Employer’s proportionate share of system NPL/(A) at MD  $ 281,351  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 479,474  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 115,684  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 60,658  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (4,519)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 4,237  

Employer’s Total Pension Expense/(Income)  $ 60,376  

<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>$ 13,606</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 51,285</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 2,899</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 17,221</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 19,058</td>
<td>$ 1,789</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 86,848</td>
<td>$ 19,010</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>$ 67,838</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,079</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>35,890</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24,950</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,448)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>367</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 67,838</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00198860%

Employer’s proportionate share at MD  
0.00214248%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 298,535

Employer’s proportionate share of system NPL/(A) at MD  
$ 288,807

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 492,180

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 118,750

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 62,265

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,416)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,625)

Employer’s Total Pension Expense/(Income)  
$ 58,224

Deferred Outflow of Resources  
13,967

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$ 13,967  
$ 0

Changes of assumptions  
$ 52,644  
$ 0

Net difference between projected and actual earnings on investments  
$ 2,975  
$ 0

Changes in proportionate share  
$ 15,829  
$ 23,408

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,147  
$ 5,598

Total (prior to post-MD contributions)  
$ 86,562  
$ 29,006

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 57,556

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>$ 9,674</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,960</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>20,525</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,688)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,086</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 57,556</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00036659%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 55,034

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

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,715)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,201

Employer’s Total Pension Expense/(Income) $ (6,514)

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 | $ 7,756 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,475 |
| Total (prior to post-MD contributions) | $ 19,231 |
| Contributions subsequent to the MD | TBD |

Net Deferred Outflow/(Inflow) of Resources $ (20,071)

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>$ (6,514)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(6,073)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,795)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,375)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,314)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (20,071)</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 20, 2018.
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  
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  
Contributions subsequent to the MD  
TBD  
N/A  
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>$ (10,089)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (10,062)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 9,819</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (9,182)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,691</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (41,843)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2788: Port of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00792266%
Employer’s proportionate share at MD 0.00759871%

Employer’s proportionate share of system NPL/(A) at prior MD $1,189,375
Employer’s proportionate share of system NPL/(A) at MD $1,024,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,745,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher $421,168

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $220,835
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (11,831)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $18,811

Employer’s Total Pension Expense/(Income) $227,815

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $49,536 $0
Changes of assumptions $186,713 $0
Net difference between projected and actual earnings on investments $10,553 $0
Changes in proportionate share $0 $41,887
Differences between employer contributions and employer’s proportionate share of system contributions $78,258 $4,143
Total (prior to post-MD contributions) $325,060 $46,030
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $279,030

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>$55,622</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>138,649</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>98,441</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,887)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,205</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$279,030</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00496597%
Employer’s proportionate share at MD  0.00248786%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 745,507
**Employer’s proportionate share of system NPL/(A) at MD**  $ 335,364
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 571,522
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 137,893

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 72,303
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (42,823)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (14,039)

**Employer’s Total Pension Expense/(Income)**  $ 15,441

<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>$ 16,218</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 61,131</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 3,455</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 177,003</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 81,706</td>
<td>$ 209,726</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>$ (128,020)</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (40,936)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(11,585)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(16,654)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(47,691)</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>$ -128,020</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00366400%

Employer’s proportionate share at MD  
0.00519644%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 550,051

Employer’s proportionate share of system NPL/(A) at MD  
$ 700,482

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,193,749
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 288,019

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 151,020

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,960
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,401

Employer’s Total Pension Expense/(Income)  
$ 155,381

 Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 33,876  
$ 0

Changes of assumptions  
$ 127,685  
$ 0

Net difference between projected and actual earnings on investments  
$ 7,217  
$ 0

Changes in proportionate share  
$ 105,999  
$ 72,923

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 19,927  
$ 9,215

Total (prior to post-MD contributions)  
$ 294,704  
$ 82,138

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 212,566

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>$ 37,625</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 94,650</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 67,334</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,063</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 8,893</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 212,566</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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>$ 4,762</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>48,449</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>30,203</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(18,464)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 64,971</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 20, 2018.
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:  
\[ \text{o Changes in proportionate share (per paragraph 54 of GASB 68)} \]  
\[ \text{o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)} \]  
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 inflows of resources related to pension will be recognized in pension expense/(income) as follows:  
\[ \begin{array}{|c|c|} \hline \text{Employer subsequent fiscal years} & \text{Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)} \\ \hline \text{1st Fiscal Year} & $ 56,123 \\ \hline \text{2nd Fiscal Year} & 137,163 \\ \hline \text{3rd Fiscal Year} & 87,008 \\ \hline \text{4th Fiscal Year} & (30,662) \\ \hline \text{5th Fiscal Year} & (626) \\ \hline \text{Thereafter} & 0 \\ \hline \text{Total} & $ 249,006 \\ \hline \end{array} \]  
All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2794: Siuslaw Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00878556%
Employer’s proportionate share at MD 0.00936417%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,318,917
Employer’s proportionate share of system NPL/(A) at MD $ 1,262,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,151,179
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 519,021

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 272,143
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 25,565
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,367)

Employer’s Total Pension Expense/(Income) $ 296,341

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 61,045 $ 0
Changes of assumptions $ 230,094 $ 0
Net difference between projected and actual earnings on investments $ 13,005 $ 0
Changes in proportionate share $ 105,427 $ 8,688
Differences between employer contributions and employer’s proportionate share of system contributions $ 9,528 $ 6,936
Total (prior to post-MD contributions) $ 419,099 $ 15,624
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 403,475

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>$ 84,142</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 187,748</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 139,694</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,055)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,946</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 403,475</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00092343%

Employer’s proportionate share at MD  
0.00020026%

Employer’s proportionate share of system NPL/(A) at prior MD  
$138,628

Employer’s proportionate share of system NPL/(A) at MD  
$26,995

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $46,005

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $11,100

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $5,820

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $7,584
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $6,496

Employer’s Total Pension Expense/(Income)  
$4,732

Deferred Outflow of Resources  
$1,305

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$1,305

Changes of assumptions  
$4,921

Net difference between projected and actual earnings on investments  
$278

Changes in proportionate share  
$13,612

Differences between employer contributions and employer’s proportionate share of system contributions  
$21,326

Total (prior to post-MD contributions)  
$41,442

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$(8,299)

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>$194</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,965</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(354)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,572)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,532)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(8,299)</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2797: Vernonia Fire

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]   June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)   December 31, 2015
Discount rate   7.50%
Employer’s proportionate share at prior MD   0.00052208%
Employer's proportionate share at MD   0.00048918%

Employer’s proportionate share of system NPL/(A) at prior MD   $78,376
**Employer’s proportionate share of system NPL/(A) at MD**   $65,942
  - Sensitivity: NPL/(A) using discount rate 1.00% lower   $112,377
  - Sensitivity: NPL/(A) using discount rate 1.00% higher   $27,113

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income)   $14,217
  - 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)   $1,102

**Employer’s Total Pension Expense/(Income)**   $15,045

<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>$3,189</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$12,020</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$679</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$727</td>
<td>$2,228</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$3,919</td>
<td>$0</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)   $20,534  $2,228
Contributions subsequent to the MD   TBD  N/A
Net Deferred Outflow/(Inflow) of Resources   $18,306

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>$3,959</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$9,227</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$6,262</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,292)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$149</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$18,306</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00105813%
Employer's proportionate share at MD 0.00055233%

Employer’s proportionate share of system NPL/(A) at prior MD $158,850
Employer’s proportionate share of system NPL/(A) at MD $74,454
- Sensitivity: NPL/(A) using discount rate 1.00% lower $126,884
- Sensitivity: NPL/(A) using discount rate 1.00% higher $30,614

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $16,052
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(16,988)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(4,134)

Employer’s Total Pension Expense/(Income) $(5,070)

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $3,601 $0
Changes of assumptions $13,572 $0
Net difference between projected and actual earnings on investments $767 $0
Changes in proportionate share $6,842 $73,436
Differences between employer contributions and employer’s proportionate share of system contributions $358 $10,186
Total (prior to post-MD contributions) $25,140 $83,622
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $(58,482)

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>$ (17,586)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(11,286)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(13,960)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,398)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,253)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (58,482)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2799: Sublimity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]               June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate                           7.50%
Employer’s proportionate share at prior MD       0.00105273%
Employer’s proportionate share at MD             0.00108470%

Employer’s proportionate share of system NPL/(A) at prior MD                          $ 158,039
**Employer’s proportionate share of system NPL/(A) at MD**                          $ 146,218
  - Sensitivity: NPL/(A) using discount rate 1.00% lower                       $ 249,182
  - Sensitivity: NPL/(A) using discount rate 1.00% higher                       $ 60,121

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)     $ 31,524
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)                 $ (16,677)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)               $ (2,786)

**Employer’s Total Pension Expense/(Income)**                                      $ 12,061

| Differences between expected and actual experience | 7,071 | $ 0 |
| Changes of assumptions                              | 26,653 | $ 0 |
| Net difference between projected and actual earnings on investments | 1,506 | $ 0 |
| Changes in proportionate share                      | 5,222 | $ 60,896 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 3,128 | $ 8,448 |
| Total (prior to post-MD contributions)               | 43,580 | $ 69,344 |
| Contributions subsequent to the MD                   | TBD   | N/A  |
| Net Deferred Outflow/(Inflow) of Resources           | $ (25,764) |

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>$ (12,519)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(545)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,230)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,955)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>486</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -25,764</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2801: Coburg Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00153688%
Employer’s proportionate share at MD 0.00158279%

Employer’s proportionate share of system NPL/(A) at prior MD $ 230,721
**Employer’s proportionate share of system NPL/(A) at MD** $ 213,361
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 363,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 87,728

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 45,999
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 876
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (315)

**Employer’s Total Pension Expense/(Income)** $ 46,560

**Deferred Outflow**

| Differences between expected and actual experience | $ 10,318 | $ 0 |
| Changes of assumptions | $ 38,892 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,198 | $ 0 |
| Changes in proportionate share | $ 3,807 | $ 453 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,586 | $ 2,106 |
| **Total (prior to post-MD contributions)** | $ 56,801 | $ 2,559 |
| **Contributions subsequent to the MD** | TBD | N/A |
| **Net Deferred Outflow/(Inflow) of Resources** | $ 54,242 |

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>$ 10,693</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>27,972</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>19,335</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,274)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>516</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 54,242</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00259253%
Employer’s proportionate share at MD 0.00195164%
Employer’s proportionate share of system NPL/(A) at prior MD $ 389,199
Employer’s proportionate share of system NPL/(A) at MD $ 263,082
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 448,339
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 108,172
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 56,719
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (17,247)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,280)
Employer’s Total Pension Expense/(Income) $ 38,192
Deferred Outflow of Resources  $ 12,723
Deferred Inflow of Resources  $ 0
Differences between expected and actual experience $ 12,723
Changes of assumptions $ 47,955
Net difference between projected and actual earnings on investments $ 2,710
Changes in proportionate share $ 5,610
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,733
Total (prior to post-MD contributions) $ 73,731
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ (7,676)

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>(6,034)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,159</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,871</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(18,322)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,349)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -7,676</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00012001%

Employer’s proportionate share at MD  
0.00011935%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 18,016

Employer’s proportionate share of system NPL/(A) at MD  
$ 16,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 27,418
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 6,615

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 3,469
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 133
  - 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)  
$ 3,642

Deferred Outflow of Resources  
$ 778

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 778

Changes of assumptions  
$ 2,933

Net difference between projected and actual earnings on investments  
$ 166

Changes in proportionate share  
$ 604

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 808

Total (prior to post-MD contributions)  
$ 5,289

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 4,797

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>$ 937</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,273</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,730</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (194)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 51</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,797</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00352384%

Employer’s proportionate share at MD  
0.00328114%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 529,010

Employer’s proportionate share of system NPL/(A) at MD  
$ 442,299

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 753,758

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 181,861

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 95,357

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,332)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,604)

Employer’s Total Pension Expense/(Income)  
$ 84,421

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 21,390  
Changes of assumptions  
$ 80,623  
Net difference between projected and actual earnings on investments  
$ 4,557  
Changes in proportionate share  
$ 6,031  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
Total (prior to post-MD contributions)  
$ 112,601  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 68,669

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>$ 10,068</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>46,536</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>29,946</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,812)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,069)</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2806: Multnomah County Rural Fire Protection District 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00053670%

Employer’s proportionate share at MD  
0.00063431%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 80,571

Employer’s proportionate share of system NPL/(A) at MD  
$ 85,505

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 145,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 35,157

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 18,434

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 240
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 429

Employer’s Total Pension Expense/(Income)  
$ 19,103

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 4,135 | $ 0 |
| Changes of assumptions | $ 15,586 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 881 | $ 0 |
| Changes in proportionate share | $ 6,803 | $ 4,552 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,595 | $ 128 |
| Total (prior to post-MD contributions) | $ 29,000 | $ 4,680 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 24,320 |

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>$ 4,729</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,642</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,027</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(694)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>615</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 24,320</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 20, 2018.
**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, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2015

- **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></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>

Amended assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2809: Juntura Road District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00019058%
Employer’s proportionate share at MD 0.00016793%

Employer’s proportionate share of system NPL/(A) at prior MD $ 28,610
Employer’s proportionate share of system NPL/(A) at MD $ 22,637

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 38,578
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 9,308

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,880
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (874)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,535)

Employer’s Total Pension Expense/(Income) $ 2,471

Deferred Outflow of ResourcesDeferred Inflow of Resources
Differences between expected and actual experience $ 1,095 $ 0
Changes of assumptions $ 4,126 $ 0
Net difference between projected and actual earnings on investments $ 233 $ 0
Changes in proportionate share $ 0 $ 3,241
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 4,294
Total (prior to post-MD contributions) $ 5,454 $ 7,535
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (2,081)

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>$ (1,334)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>655</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>231</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,468)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(166)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -2,081</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017  
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015  
Discount rate | 7.50%  
Employer’s proportionate share at prior MD | 0.00062393%  
Employer’s proportionate share at MD | 0.00061892%  
Employer’s proportionate share of system NPL/(A) at prior MD | $ 93,666  
**Employer’s proportionate share of system NPL/(A) at MD** | $ 83,431  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 142,181  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 34,304  
Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income) | $ 17,987  
  - Net amortization of employer-specific deferred amounts from:  
    - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (167)  
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (910)  
**Employer’s Total Pension Expense/(Income)** | $ 16,910  

| Differences between expected and actual experience | $ 4,035  
| Changes of assumptions | $ 15,208  
| Net difference between projected and actual earnings on investments | $ 860  

| Changes in proportionate share | $ 403  
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0  

**Total (prior to post-MD contributions)** | $ 20,506  
| Contributions subsequent to the MD | TBD  
| Net Deferred Outflow/(Inflow) of Resources | $ 16,808  

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 2,885</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 9,714</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$ 6,493</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ (2,335)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ 51</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,808</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05991821%

Employer’s proportionate share at MD  
0.06542614%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,995,115

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,819,468

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 15,029,984
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,626,327

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,901,425

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 169,149
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 19,486

Employer’s Total Pension Expense/(Income)  
$ 2,090,060

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 426,513 | $ 0 |
| Changes of assumptions | $ 1,607,632 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 90,861 | $ 0 |
| Changes in proportionate share | $ 654,616 | $ 7,033 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 150,265 | $ 39,769 |
| Total (prior to post-MD contributions) | $ 2,929,887 | $ 46,802 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,883,085 |

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>$ 607,453</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,326,391</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 972,535</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(68,820)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 45,526</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,883,085</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2812: Workforce Development Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year | $ 

2nd Fiscal Year | 0
3rd Fiscal Year | 0
4th Fiscal Year | 0
5th Fiscal Year | 0
Thereafter | 0
Total | $ 0

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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2814: The Job Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02507468%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,764,292

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

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

Employer 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) $ (419,289)
  - 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) $ (351,858)

 Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 18,295 | $ 1,803,764
Differences between employer contributions and employer’s proportionate share of system contributions | $ 187,386 | $ 112,129
Total (prior to post-MD contributions) | $ 205,681 | $ 1,915,893
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (1,710,212)

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>$ (351,858)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(379,858)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(445,276)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(414,736)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(118,484)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,710,212</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00209985%
Employer’s proportionate share at MD 0.00275087%

Employer’s proportionate share of system NPL/(A) at prior MD $ 315,236
Employer’s proportionate share of system NPL/(A) at MD $ 370,818

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 631,942
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 152,470

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 79,946
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,524)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,420)

Employer’s Total Pension Expense/(Income) $ 75,002

<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>$ 17,933</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 67,594</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 3,820</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 49,397</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 6,944</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 145,688</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 85,112</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 12,665</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 42,793</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 27,998</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (2,195)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,851</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 85,112</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00122194%
Employer’s proportionate share at MD 0.00107566%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 183,442

Employer’s proportionate share of system NPL/(A) at MD
$ 144,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 247,105
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 59,620

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 31,261
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,260)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,719)

Employer’s Total Pension Expense/(Income) $ 27,282

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 7,012 $ 0
Changes of assumptions $ 26,431 $ 0
Net difference between projected and actual earnings on investments $ 1,494 $ 0
Changes in proportionate share $ 1,103 $ 11,281
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 4,445
Total (prior to post-MD contributions) $ 36,040 $ 15,726
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 20,314

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>$ 2,907</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,808</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,232</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,107)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(525)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,314</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00121493%

Employer’s proportionate share at MD  
0.00145625%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 182,389

Employer’s proportionate share of system NPL/(A) at MD  
$ 196,303

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 334,536

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 80,715

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 42,322

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,661)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1)

Employer’s Total Pension Expense/(Income)  
$ 40,660

Deferred Outflow of Resources  
9,493

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$ 9,493

Changes of assumptions  
$ 35,783

Net difference between projected and actual earnings on investments  
$ 2,022

Changes in proportionate share  
$ 19,393

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,351

Total (prior to post-MD contributions)  
$ 71,042

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 45,787

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>$ 7,660</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 23,525</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 15,264</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,216)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,555</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 45,787</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00124087%

Employer’s proportionate share at MD  
0.00194387%

Employer’s proportionate share of system NPL/(A) at prior MD  
$186,283

Employer’s proportionate share of system NPL/(A) at MD  
$262,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $446,554

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $107,741

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $56,493

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,720)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,612)

Employer’s Total Pension Expense/(Income)  
$50,161

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $12,672 | $0
Changes of assumptions | $47,764 | $0
Net difference between projected and actual earnings on investments | $2,700 | $0
Changes in proportionate share | $48,033 | $52,690
Differences between employer contributions and employer’s proportionate share of system contributions | $4,371 | $6,288
Total (prior to post-MD contributions) | $115,540 | $58,978
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $56,562

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>$6,111</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$27,727</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$18,462</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$538</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,723</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$56,562</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00347529%
Employer’s proportionate share at MD 0.00499018%

Employer’s proportionate share of system NPL/(A) at prior MD $ 521,722
Employer’s proportionate share of system NPL/(A) at MD $ 672,678

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,146,366
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 276,587

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 145,025
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 17,512
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (17,157)

Employer’s Total Pension Expense/(Income) $ 145,380

Deferred Outflow of Resources $ 32,531 $ 0
Deferred Inflow of Resources $ 122,617 $ 0

Net difference between projected and actual earnings on investments $ 6,930 $ 0
Changes in proportionate share $ 107,974 $ 28,333
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 57,474
Total (prior to post-MD contributions) $ 270,052 $ 85,807
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 184,245

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>$ 32,299</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>87,658</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>62,116</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,532)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,704</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 184,245</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00141714%

Employer’s proportionate share at MD  
0.00138878%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 212,746

Employer’s proportionate share of system NPL/(A) at MD  
$ 187,208

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 319,037

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 76,975

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 40,361

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 8,777
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,946

Employer’s Total Pension Expense/(Income)  
$ 58,084

Deferred Outflow of Resources  
$ 9,053  
$ 0

Deferred Inflow of Resources  
$ 34,125  
$ 0

NetDeferred Outflow/(Inflow) of Resources  
$ 1,929  
$ 0

Differences between expected and actual experience  
$ 29,877  
$ 1,920

Changes in proportionate share  
$ 26,415  
$ 0

Net difference between expected and actual earnings on investments

Total (prior to post-MD contributions)  
$ 101,399  
$ 1,920

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 99,479

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>$ 26,613</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 41,050</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 30,143</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 779</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>$ 99,479</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00136689%

Employer’s proportionate share at MD  
0.00138253%

Employer’s proportionate share of system NPL/(A) at prior MD  
$205,202

**Employer’s proportionate share of system NPL/(A) at MD**  
$186,366

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $317,601
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $76,628

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $40,179
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,149)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $1,391

**Employer’s Total Pension Expense/(Income)**  
$40,421

| Differences between expected and actual experience | $ 9,013 | $ 0 |
| Changes of assumptions | $ 33,971 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,920 | $ 0 |
| Changes in proportionate share | $ 1,468 | $ 5,162 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,929 | $ 350 |
| Total (prior to post-MD contributions) | $51,301 | $5,512 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$45,789

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>$9,092</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,067</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>16,073</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,937)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>494</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$45,789</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 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>$ (10,204)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(10,177)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,952)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,848)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,529)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (41,710)</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015
Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.00073682%
Employer’s proportionate share at MD: 0.00069811%
Employer’s proportionate share of system NPL/(A) at prior MD: $110,614
Employer’s proportionate share of system NPL/(A) at MD: $94,105
- Sensitivity: NPL/(A) using discount rate 1.00% lower: $160,373
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $38,694

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $20,289
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $1,186
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(711)

Employer’s Total Pension Expense/(Income): $20,764

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience: $4,551 | $0
Changes of assumptions: $17,154 | $0
Net difference between projected and actual earnings on investments: $970 | $0
Changes in proportionate share: $5,851 | $2,621
Differences between employer contributions and employer’s proportionate share of system contributions: $0 | $2,000
Total (prior to post-MD contributions): $28,526 | $4,621
Contributions subsequent to the MD: TBD | N/A
Net Deferred Outflow/(Inflow) of Resources: $23,905

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>$4,944</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$12,691</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$8,942</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(2,565)</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>$23,905</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)    December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03562769%
Employer’s proportionate share at MD 0.03079565%

Employer’s proportionate share of system NPL/(A) at prior MD $5,348,544
Employer’s proportionate share of system NPL/(A) at MD $4,151,265
- Sensitivity: NPL/(A) using discount rate 1.00% lower $7,074,514
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,706,888

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $894,988
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (20,293)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (77,760)

Employer’s Total Pension Expense/(Income) $796,935

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $200,757 | $0
Changes of assumptions $756,702 | $0
Net difference between projected and actual earnings on investments $42,768 | $0
Changes in proportionate share $148,375 | $327,272
Differences between employer contributions and employer’s proportionate share of system contributions $0 | $223,675
Total (prior to post-MD contributions) $1,148,602 | $550,947
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $597,655

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>$99,082</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>439,617</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>270,117</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(189,790)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(21,372)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$597,655</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00327561%

Employer’s proportionate share at MD  
0.00317322%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 491,745

Employer’s proportionate share of system NPL/(A) at MD  
$ 427,751

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 728,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 175,880

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 92,221

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,688)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,582)

Employer’s Total Pension Expense/(Income)  
$ 76,951

Deferred Outflow of Resources  |  Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 20,686  |  $ 0
Changes of assumptions  
$ 77,971  |  $ 0
Net difference between projected and actual earnings on investments  
$ 4,407  |  $ 0
Changes in proportionate share  
$ 0  |  $ 43,107
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 173  |  $ 6,292
Total (prior to post-MD contributions)  
$ 103,237  |  $ 49,399
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 53,838

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>$ 5,043</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>39,792</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>23,731</td>
</tr>
<tr>
<td>4th Fiscal Year (prior to post-MD contributions)</td>
<td>(14,890)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>163</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 53,838</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02836211%

Employer’s proportionate share at MD  
0.02750346%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,257,811

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 3,707,477

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 6,318,217
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,524,414

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 799,310

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (94,599)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 49,596

**Employer’s Total Pension Expense/(Income)**  
$ 754,307

Deferred Outflow of Resources  
$ 179,295

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

- Changes of assumptions  
$ 675,807

- Net difference between projected and actual earnings on investments  
$ 38,196

- Changes in proportionate share  
$ 0

- Differences between employer contributions and employer’s proportionate share of system contributions  
$ 263,550

Total (prior to post-MD contributions)  
$ 1,156,848

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 802,852

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>$ 131,057</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>434,506</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>299,927</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(74,984)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,346</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 802,852</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2829: Hubbard Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ (7,673)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (454)

Employer’s Total Pension Expense/(Income) $ (8,127)

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 | $ 25,099 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,266 | $ 4,100 |
| Total (prior to post-MD contributions) | $ 6,266 | $ 29,199 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (22,933) |

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 to post-MD contributions fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (8,127)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(7,766)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(6,414)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(967)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>341</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -22,933</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00165552%

Employer’s proportionate share at MD
0.00154312%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 248,532

Employer’s proportionate share of system NPL/(A) at MD
$ 208,013

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 354,492

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 85,529

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 44,846

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (3,528)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 2,022

Employer’s Total Pension Expense/(Income)
$ 43,340

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 10,060 | $ 0 |
| Changes of assumptions | $ 37,917 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,143 | $ 0 |
| Changes in proportionate share | $ 250 | $ 13,758 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,495 | $ 0 |
| Total (prior to post-MD contributions) | $ 57,865 | $ 13,758 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 44,107 |

Deferred 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>$ 8,372</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>25,166</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>16,260</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,841)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>150</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 44,107</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2831: Oregon Advanced Technology Consortium, Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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>TBD</td>
<td>N/A</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2832: Careoregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00001098%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 1,480
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,522
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 609

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 319
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 173
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (21)

Employer’s Total Pension Expense/(Income) $ 471

<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>$ 72</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 270</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 15</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 743</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,100</td>
<td>$ 91</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>$ 1,009</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 222</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>342</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>281</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>117</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>46</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,009</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00346372%
Employer’s proportionate share at MD 0.00322338%
Employer’s proportionate share of system NPL/(A) at prior MD $519,985
Employer’s proportionate share of system NPL/(A) at MD $434,513
- Sensitivity: NPL/(A) using discount rate 1.00% lower $740,489
- Sensitivity: NPL/(A) using discount rate 1.00% higher $178,660

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $93,678
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(10,078)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $6,477

Employer’s Total Pension Expense/(Income) $90,077

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $21,013 | $0
Changes of assumptions $79,204 | $0
Net difference between projected and actual earnings on investments $4,477 | $0
Changes in proportionate share $1,679 | $39,350
Differences between employer contributions and employer’s proportionate share of system contributions $34,449 | $5,629
Total (prior to post-MD contributions) $140,822 | $44,979
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $95,843

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>$17,033</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$52,502</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$35,505</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(10,122)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$924</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$95,843</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00105308%

Employer’s proportionate share at MD  
0.00176411%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 158,092

Employer’s proportionate share of system NPL/(A) at MD  
$ 237,803

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 405,259

 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 97,778

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 51,269

 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (27,983)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (3,106)

Employer’s Total Pension Expense/(Income)  
$ 20,180

Deferred Outflow of Resources  
11,500

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  
$ (25,928)

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>$ (19,796)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(363)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(6,573)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,611)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,415</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -25,928</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2835: North Clackamas County Water Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00261693%

Employer’s proportionate share at MD  
0.00214835%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 392,862

Employer’s proportionate share of system NPL/(A) at MD  
$ 289,598

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 493,529
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 119,075

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 62,436
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (14,946)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,341)

Employer’s Total Pension Expense/(Income)  
$ 39,149

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 14,005 | $ 0
Changes of assumptions | $ 52,789 | $ 0
Net difference between projected and actual earnings on investments | $ 2,984 | $ 0
Changes in proportionate share | $ 0 | $ 56,304
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 19,986
Total (prior to post-MD contributions) | $ 69,778 | $ 76,290
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ (6,512)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (9,535)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,993</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,287</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,271)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,987)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -6,512</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 20, 2018.
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  

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)] to June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00008022%
Employer’s proportionate share at MD 0.00028275%

Employer’s proportionate share of system NPL/(A) at prior MD $12,043
Employer’s proportionate share of system NPL/(A) at MD $38,115

- Sensitivity: NPL/(A) using discount rate 1.00% lower $64,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher $15,672

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $8,217
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (111)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 256

Employer’s Total Pension Expense/(Income) $8,362

| Differences between expected and actual experience | Deferred Outflow of Resources $1,843 | Deferred Inflow of Resources $0 |
| Changes of assumptions | $6,948 | $0 |
| Net difference between projected and actual earnings on investments | $393 | $0 |
| Changes in proportionate share $13,852 | $11,079 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,316 | $496 |
| Total (prior to post-MD contributions) $24,352 | $11,575 |
| Contributions subsequent to the MD TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources $12,777 |

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>$1,955</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,019</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,442</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,358</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,002</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$12,777</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)                   December 31, 2015
Discount rate                                                                 7.50%
Employer’s proportionate share at prior MD                                      0.00142454%
Employer’s proportionate share at MD                                            0.00136126%
Employer’s proportionate share of system NPL/(A) at prior MD                    $ 213,857
Employer’s proportionate share of system NPL/(A) at MD                          $ 183,498
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower                         $ 312,715
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher                        $ 75,450
Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 39,561
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)                $ (2,088)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)                 $ 1,883

Employer’s Total Pension Expense/(Income)                                        $ 39,356

| Differences between expected and actual experience | $ 8,874 | $ 0 |
| Changes of assumptions | $ 33,448 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,890 | $ 0 |
| Changes in proportionate share | $ 919 | $ 9,154 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,974 | $ 0 |
| Total (prior to post-MD contributions) | $ 51,105 | $ 9,154 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 41,951 |

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>$ 8,509</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>23,186</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,933</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,871)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>195</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 41,951</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00221190%

Employer’s proportionate share at MD  
0.00179410%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 332,058

Employer’s proportionate share of system NPL/(A) at MD  
$ 241,845

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 412,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 99,440

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 52,140
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (3,877)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (485)

Employer’s Total Pension Expense/(Income)  
$ 47,778

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 11,696

Deferred Inflow of Resources  
Changes of assumptions  
$ 44,084

Net difference between projected and actual earnings on investments  
$ 2,492

Changes in proportionate share  
$ 8,008

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,296

Total (prior to post-MD contributions)  
$ 68,576

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 35,869

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>$ 7,123</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>26,496</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,593</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(11,820)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,524)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 35,869</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2841: Jefferson County Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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>$ 8,221</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 18,969</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 15,170</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,333)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 314</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 41,341</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.10111622%
Employer’s proportionate share at MD | 0.10137772%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 15,179,892
Employer’s proportionate share of system NPL/(A) at MD | $ 13,665,755
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 23,288,942
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 5,618,989

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 2,946,256
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (56,767)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (77,628)

Employer’s Total Pension Expense/(Income) | $ 2,811,861

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 660,882 | $ 0
Changes of assumptions | $ 2,491,023 | $ 0
Net difference between projected and actual earnings on investments | $ 140,789 | $ 0
Changes in proportionate share | $ 125,387 | $ 348,973
Differences between employer contributions and employer’s proportionate share of system contributions | $ 90,361 | $ 221,649
Total (prior to post-MD contributions) | $ 3,508,442 | $ 570,622
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 2,937,820

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>$ 514,563</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,632,650</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,096,769</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (332,223)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 26,062</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,937,820</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00266857%

Employer’s proportionate share at MD  
0.00629604%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 400,614

Employer’s proportionate share of system NPL/(A) at MD  
$ 848,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,446,354

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 348,966

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 182,977

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 58,309
  - 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)  
$ 239,521

Deferred Outflow of Resources  
$ 41,044

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  
$ 442,862

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>$ 96,847</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 165,638</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 129,252</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 33,835</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 17,289</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 442,862</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02361991%
Employer's proportionate share at MD 0.02397761%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,545,897
Employer’s proportionate share of system NPL/(A) at MD $ 3,232,191

Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,508,243
Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,328,989

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income) $ 696,841

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ 44,669
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,524

Employer’s Total Pension Expense/(Income) $ 747,034

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 156,310 | $ 0
Changes of assumptions | $ 589,171 | $ 0
Net difference between projected and actual earnings on investments | $ 33,299 | $ 0
Changes in proportionate share | $ 139,102 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 34,262 | $ 13,494
Total (prior to post-MD contributions) | $ 952,144 | $ 13,494
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 938,650

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>$ 203,683</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>464,393</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>321,643</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(58,660)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,591</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 938,650</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 20, 2018.
**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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01225408%

Employer’s proportionate share at MD 0.01115987%

Employer’s proportionate share of system NPL/(A) at prior MD $1,839,622

**Employer’s proportionate share of system NPL/(A) at MD $1,504,355**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,563,695
- Sensitivity: NPL/(A) using discount rate 1.00% higher $618,550

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $324,330
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(47,911)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $17,951

**Employer’s Total Pension Expense/(Income) $294,370**

| Differences between expected and actual experience | $72,751 | $0 |
| Changes of assumptions | $274,217 | $0 |
| Net difference between projected and actual earnings on investments | $15,498 | $0 |
| Changes in proportionate share | $0 | $169,100 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $103,783 | $18,046 |
| Total (prior to post-MD contributions) | $466,249 | $187,146 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $279,103 |

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>$41,479</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>164,161</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>110,506</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(39,475)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,433</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$279,103</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2846: Jefferson County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00211074%
Employer’s proportionate share at MD  0.00222379%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 316,871
**Employer’s proportionate share of system NPL/(A) at MD**  $ 299,768
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 510,859
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 123,256

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 64,628
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (6,407)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ 756

**Employer’s Total Pension Expense/(Income)**  $ 58,977

| Differences between expected and actual experience | $ 14,497 | $ 0 |
| Changes of assumptions | $ 54,642 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,088 | $ 0 |
| Changes in proportionate share | $ 8,261 | $ 27,857 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,731 | $ 3,005 |
| Total (prior to post-MD contributions) | $ 88,219 | $ 30,862 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 57,357 |

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>$ 8,584</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,914</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,033</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,469)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,296</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 57,357</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01295315%
Employer’s proportionate share at MD 0.01376656%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,944,569
Employer’s proportionate share of system NPL/(A) at MD $ 1,855,737
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,162,516
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 763,029

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 400,086
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,901)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,603

Employer’s Total Pension Expense/(Income) $ 400,788

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 89,744 | $ 0
Changes of assumptions $ 338,268 | $ 0
Net difference between projected and actual earnings on investments $ 19,118 | $ 0
Changes in proportionate share $ 55,092 | $ 40,098
Differences between employer contributions and employer’s proportionate share of system contributions $ 26,159 | $ 8,299
Total (prior to post-MD contributions) $ 528,381 | $ 48,397
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 479,984

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>$ 88,827</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>240,803</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>171,947</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(28,835)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,242</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 479,984</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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 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>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  $ 0

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>$ 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 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.00211776%  

Employer’s proportionate share at MD  
0.00212784%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$317,925  

Employer’s proportionate share of system NPL/(A) at MD  
$286,834  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $488,817  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $117,938  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $61,840  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $5,906  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $6,114  

Employer’s Total Pension Expense/(Income)  
$49,820  

Deferred Outflow/(Inflow) of Resources  

| Differences between expected and actual experience | $13,871 | $0  
| Changes of assumptions | $52,285 | $0  
| Net difference between projected and actual earnings on investments | $2,955 | $0  
| Changes in proportionate share | $682 | $17,900  
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,155 | $12,647  
| Total (prior to post-MD contributions) | $70,948 | $30,547  
| Contributions subsequent to the MD | TBD | N/A  
| Net Deferred Outflow/(Inflow) of Resources | $40,401  

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>$1,601</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>26,398</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>19,433</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,580)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>549</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$40,401</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00057818%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 86,798
Employer’s proportionate share of system NPL/(A) at MD $ 0

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

Employer 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) $ (7,945)
  - 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) $ (10,142)

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 $ 3,098 | $ 39,160
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 5,734
Total (prior to post-MD contributions) $ 3,098 | $ 44,894
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (41,796)

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>$ (10,142)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(9,992)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,674)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(9,256)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,732)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -41,796</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00071758%
Employer’s proportionate share at MD 0.00079104%

Employer’s proportionate share of system NPL/(A) at prior MD $ 107,725
**Employer’s proportionate share of system NPL/(A) at MD** $ 106,632
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 181,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 43,844

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 22,989
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 370
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,750

**Employer’s Total Pension Expense/(Income)** $ 25,109

| Differences between expected and actual experience | $ 5,157 | $ 0 |
| Changes of assumptions | $ 19,437 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,099 | $ 0 |
| Changes in proportionate share | $ 7,834 | $ 6,529 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,394 | $ 228 |
| Total (prior to post-MD contributions) | $ 38,921 | $ 6,757 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 32,164 |

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>$ 7,184</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,553</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,039</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,265)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>652</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,164</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00371493%
Employer’s proportionate share at MD  0.00456370%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 557,697
**Employer’s proportionate share of system NPL/(A) at MD**  $ 615,188
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,048,394
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 252,949

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 132,631
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 15,840
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,692)

**Employer’s Total Pension Expense/(Income)**  $ 144,779

<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>$ 29,751</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 112,138</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 6,338</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 65,637</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 215,379</td>
<td>$ 17,911</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>$ 197,468</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 41,362</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>91,095</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>65,003</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,958)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,966</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 197,468</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.00053505%
Employer's proportionate share at MD 0.00050596%

Employer's proportionate share of system NPL/(A) at prior MD $80,323
Employer's proportionate share of system NPL/(A) at MD $68,204
- Sensitivity: NPL/(A) using discount rate 1.00% lower $116,231
- Sensitivity: NPL/(A) using discount rate 1.00% higher $28,043

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $14,704
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $6
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $323

Employer's Total Pension Expense/(Income) $15,033

| Differences between expected and actual experience | $3,298 | $0 |
| Changes of assumptions | $12,432 | $0 |
| Net difference between projected and actual earnings on investments | $703 | $0 |
| Changes in proportionate share | $1,182 | $1,970 |
| Differences between employer contributions and employer's proportionate share of system contributions | $714 | $28 |
| Total (prior to post-MD contributions) | $18,329 | $1,998 |
| Contributions subsequent to the MD TBD N/A |
| Net Deferred Outflow/(Inflow) of Resources $16,331 |

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>$3,568</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,994</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,769</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,981)</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>$16,331</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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></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 proportionate 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>TBD</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></td>
<td>TBD</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 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>$ 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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.09187897%
Employer’s proportionate share at MD  
0.09562587%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 13,793,167

Employer’s proportionate share of system NPL/(A) at MD  
$ 12,890,403
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 21,967,601
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,300,185

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,779,094
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 195,761
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (161,408)

Employer’s Total Pension Expense/(Income)  
$ 2,813,447

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 623,385  
$ 0
Changes of assumptions  
$ 2,349,691  
$ 0
Net difference between projected and actual earnings on investments  
$ 132,801  
$ 0
Changes in proportionate share  
$ 635,783  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 429,104
Total (prior to post-MD contributions)  
$ 3,741,660  
$ 429,104
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 3,312,556

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>$ 646,491</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,704,460</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,192,140</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(259,122)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 28,587</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,312,556</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015
Discount rate
7.50%
Employer’s proportionate share at prior MD
0.00017038%
Employer’s proportionate share at MD
0.00014889%

Employer’s proportionate share of system NPL/(A) at prior MD
$25,578

Employer’s proportionate share of system NPL/(A) at MD
$20,070
- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $34,204
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $8,252

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)
  $4,327
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $1,261
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $1,509

Employer’s Total Pension Expense/(Income)
$1,557

| Differences between expected and actual experience | $971 | $0 |
| Changes of assumptions | $3,658 | $0 |
| Net difference between projected and actual earnings on investments | $207 | $0 |
| Changes in proportionate share | $34 | $4,548 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $4,135 |
| Total (prior to post-MD contributions) | $4,870 | $8,683 |

Contributions subsequent to the MD
TBD
N/A

Net Deferred Outflow/(Inflow) of Resources
$3,813

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>$(1,817)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(32)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(329)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,474)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(161)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$-3,813</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02236151%
Employer’s proportionate share at MD 0.01926105%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,356,982
Employer’s proportionate share of system NPL/(A) at MD $ 2,596,397
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,424,734
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,067,568

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 559,768
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (76,277)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (5,479)

Employer’s Total Pension Expense/(Income) $ 478,012

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferrred Outflow of Resources</th>
<th>Deferrred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 125,563</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 473,277</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 26,749</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,216</td>
<td>$ 23,137</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions) $ 630,805 $ 320,694
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 310,111

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>$ 41,541</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>250,849</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>147,107</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(118,325)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(11,062)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 310,111</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00112237%
Employer’s proportionate share at MD 0.00108291%

Employer’s proportionate share of system NPL/(A) at prior MD $168,494
Employer’s proportionate share of system NPL/(A) at MD $145,977

 Sensitivity: NPL/(A) using discount rate 1.00% lower $248,771
 Sensitivity: NPL/(A) using discount rate 1.00% higher $60,022

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $31,472
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (41)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,505)

Employer’s Total Pension Expense/(Income) $29,926

Deferred Outflow of Resources $7,059 $0
Deferred Inflow of Resources $26,609 $0
Net difference between projected and actual earnings on investments $1,504 $0
Changes in proportionate share $4,913 $4,850
Differences between employer contributions and employer’s proportionate share of system contributions $0 $3,688
Total (prior to post-MD contributions) $40,085 $8,538
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $31,547

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>$5,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$17,512</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$12,668</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(3,952)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(66)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$31,547</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02966945%

Employer’s proportionate share at MD  
0.02620507%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,454,073

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,532,453

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,019,945
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,452,449

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 761,576

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (97,320)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (16,861)

Employer’s Total Pension Expense/(Income)  
$ 647,395

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 170,831 | $ 0 |
| Changes of assumptions | $ 643,903 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 36,393 | $ 0 |
| Changes in proportionate share | $ 0 | $ 373,831 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 122,977 | $ 99,971 |
| Total (prior to post-MD contributions) | $ 974,104 | $ 473,802 |

Deferred Inflow of Resources  

| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 500,302 |

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>$ 53,568</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>347,772</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>230,732</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(126,648)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,122)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 500,302</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00671811%
Employer’s proportionate share at MD 0.00683014%

Employer’s proportionate share of system NPL/(A) at prior MD $1,008,544
**Employer’s proportionate share of system NPL/(A) at MD** $920,705
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,569,050
- Sensitivity: NPL/(A) using discount rate 1.00% higher $378,569

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $198,499
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $6,452
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(14,732)

**Employer’s Total Pension Expense/(Income)** $190,219

| Differences between expected and actual experience | $44,526 | $0 |
| Changes of assumptions | $167,828 | $0 |
| Net difference between projected and actual earnings on investments | $9,485 | $0 |
| Changes in proportionate share | $20,328 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 0 | $42,831 |
| Total (prior to post-MD contributions) | $242,167 | $42,831 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $199,336 |

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>$35,442</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$111,105</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$75,748</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(23,832)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$873</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$199,336</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00035156%

Employer’s proportionate share at MD  
0.00032084%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 52,777

Employer's proportionate share of system NPL/(A) at MD  
$ 43,249

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 73,705
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 17,783

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 9,324
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,058
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,239

Employer’s Total Pension Expense/(Income)  
$ 12,621

Deferred Outflow of Resources  
$ 2,092

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 2,092

Changes of assumptions  
$ 7,884

Net difference between projected and actual earnings on investments  
$ 446

Changes in proportionate share  
$ 8,184

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,214

Total (prior to post-MD contributions)  
$ 22,820

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 20,739

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>$ 5,351</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,780</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,663</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(140)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>84</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,739</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2864: Tri-City Water and Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00407520%
Employer’s proportionate share at MD 0.00404227%

Employer’s proportionate share of system NPL/(A) at prior MD $ 611,782
Employer’s proportionate share of system NPL/(A) at MD $ 544,900

Sensitivity: NPL/(A) using discount rate 1.00% lower $ 928,608
Sensitivity: NPL/(A) using discount rate 1.00% higher $ 224,048

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income) $ 117,477
Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,431
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,537)

Employer’s Total Pension Expense/(Income) $ 114,371

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 26,352 | $ 0 |
| Changes of assumptions | $ 99,325 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,614 | $ 0 |
| Changes in proportionate share | $ 8,151 | $ 7,003 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 36 | $ 13,597 |
| Total (prior to post-MD contributions) | $ 139,478 | $ 20,600 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 118,878 |

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>$ 22,770</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>66,959</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>43,826</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(15,036)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>359</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 118,878</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00036012%

Employer’s proportionate share at MD  

0.00028444%

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

$ 54,062

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

$ 38,343

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  
  $ 65,343

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  
  $ 15,765

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  
  $ 8,266

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    
    $ (3,661)

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    
    $ (837)

Employer’s Total Pension Expense/(Income)  

$ 3,768

<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>$ 1,854</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 6,989</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 395</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 0</td>
<td>$ 12,986</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,812</td>
<td>$ 2,629</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 11,050</td>
<td>$ 15,615</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>$ (4,565)</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (2,677)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>659</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,365)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(198)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -4,565</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.0004815%

Employer’s proportionate share at MD
0.0004516%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 7,228

Employer’s proportionate share of system NPL/(A) at MD
$ 6,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower
$ 10,374

- Sensitivity: NPL/(A) using discount rate 1.00% higher
$ 2,503

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
$ 1,312

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
$ 83
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
$(290)

Employer’s Total Pension Expense/(Income)
$ 1,105

Deferred Outflow of Resources
$ 294

Deferred Inflow of Resources
$ 0

Differences between expected and actual experience
$ 294

Changes of assumptions
$ 1,110

Net difference between projected and actual earnings on investments
$ 63

Changes in proportionate share
$ 514

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

Total (prior to post-MD contributions)
$ 1,981

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 558

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>$ 82</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>576</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>262</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(330)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(33)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00625295%

Employer’s proportionate share at MD  
0.00564977%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 938,713

Employer’s proportionate share of system NPL/(A) at MD  
$ 761,591

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,297,890

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 313,146

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 164,195

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,227)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,539

Employer’s Total Pension Expense/(Income)  
$ 154,507

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 36,831  
$ 0
Changes of assumptions  
$ 138,824  
$ 0
Net difference between projected and actual earnings on investments  
$ 7,846  
$ 0
Changes in proportionate share  
$ 16,291  
$ 88,747
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 40,908  
$ 8,349
Total (prior to post-MD contributions)  
$ 240,700  
$ 97,096
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 143,604

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>
</table>
| 1st Fiscal Year  
| $ 26,478 |
| 2nd Fiscal Year  
| 87,842 |
| 3rd Fiscal Year  
| 53,514 |
| 4th Fiscal Year  
| (24,401) |
| 5th Fiscal Year  
| 171 |
| Thereafter  
| 0 |
| Total  
| $ 143,604 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00230636%

Employer’s proportionate share at MD  
0.00360749%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 346,238

Employer’s proportionate share of system NPL/(A) at MD  
$ 486,291

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 828,729

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 199,950

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 104,841

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 19,892
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,978

Employer’s Total Pension Expense/(Income)  
$ 128,711

Deferred Outflow of Resources  
$ 23,517

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 23,517  
$ 0

Changes of assumptions  
$ 88,642  
$ 0

Net difference between projected and actual earnings on investments  
$ 5,010  
$ 0

Changes in proportionate share  
$ 98,714  
$ 9,146

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 14,507  
$ 754

Total (prior to post-MD contributions)  
$ 230,390  
$ 9,900

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 220,490

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>$ 46,963</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>86,601</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>68,341</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,513</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,072</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 220,490</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) \[ NPL/(A) \]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00068011%

Employer’s proportionate share at MD  
0.00061402%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 102,100

Employer’s proportionate share of system NPL/(A) at MD  
$ 82,770

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 141,055
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 34,033

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 17,845

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,037)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,727

Employer’s Total Pension Expense/(Income)  
$ 16,535

Deferred Outflow of Resources  
$ 4,003

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 15,088

Net difference between projected and actual earnings on investments  
$ 853

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 9,192

Total (prior to post-MD contributions)  
$ 29,136

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 16,660

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>$ 2,621</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,415</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,451</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,996)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>168</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,660</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00003803%
Employer's proportionate share at MD 0.00003365%
Employer’s proportionate share of system NPL/(A) at prior MD $ 5,709
Employer’s proportionate share of system NPL/(A) at MD $ 4,536
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,730
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,865

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 978
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (168)
  - 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) $ 504

| Differences between expected and actual experience | $ 219 | $ 0 |
| Changes of assumptions | $ 827 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 47 | $ 0 |
| Changes in proportionate share | $ 0 | $ 621 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 862 |
| Total (prior to post-MD contributions) | $ 1,093 | $ 1,483 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (390) |

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>$ (259)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>140</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(291)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(33)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (390)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00035334%

Employer’s proportionate share at MD
0.00030316%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 53,045

Employer’s proportionate share of system NPL/(A) at MD
$ 40,866

- Sensitivity: NPL/(A) using discount rate 1.00% lower
\$ 69,643

- Sensitivity: NPL/(A) using discount rate 1.00% higher
\$ 16,803

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \$ 8,810

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,934)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (458)

Employer’s Total Pension Expense/(Income)

\$ 6,418

Deferred Outflow of Resources
\$ 1,976

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

\$ 2,549

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>$ (451)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,006</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,896</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,788)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(113)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,549</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 20, 2018.
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 $123,744 
**Employer’s proportionate share of system NPL/(A) at MD $99,790**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $170,060
- Sensitivity: NPL/(A) using discount rate 1.00% higher $41,031

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $21,514
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $1,660
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $4,475

**Employer’s Total Pension Expense/(Income)** $27,649

<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>$4,826</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$18,190</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$1,028</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$10,701</td>
<td>$6,309</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$49,633</td>
<td>$6,309</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>$43,324</td>
<td></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:**

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$10,874</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,822</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,097</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(669)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>199</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$43,324</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 0.00042218%

Employer's proportionate share at MD 0.00035775%

Employer's proportionate share of system NPL/(A) at prior MD $ 63,379

Employer's proportionate share of system NPL/(A) at MD $ 48,225

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 82,184
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 19,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $ 10,397
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,962)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,194

Employer's Total Pension Expense/(Income) $ 12,629

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 2,332 | $ 0 |
| Changes of assumptions | $ 8,791 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 497 | $ 0 |
| Changes in proportionate share | $ 0 | $ 10,705 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 13,707 | $ 0 |
| Total (prior to post-MD contributions) | $ 25,327 | $ 10,705 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 14,622

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>$ 4,522</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,796</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,927</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,608)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(16)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,622</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01656950%
Employer’s proportionate share at MD 0.01614745%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,487,467

Employer’s proportionate share of system NPL/(A) at MD $ 2,176,682
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,709,464
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 894,993

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 469,280
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 22,348
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 49,816

Employer’s Total Pension Expense/(Income) $ 541,444

Deferred Outflow of Resources 105,265 0
Deferred Inflow of Resources 396,770 0

Differences between expected and actual experience $ 22,425 0
Changes of assumptions $ 865,398 $ 195,878

Differences between employer contributions and employer’s proportionate share of system contributions $ 166,657 $ 23,348

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 669,520

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>$ 175,530</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 341,455</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 197,111</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (50,411)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,835</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 669,520</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00101753%

Employer’s proportionate share at MD  
0.00069337%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 152,755

Employer’s proportionate share of system NPL/(A) at MD  
$ 93,467

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 159,284

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 38,431

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 20,151

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (949)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 868

Employer’s Total Pension Expense/(Income)  
$ 20,070

Deferred Outflow of Resources  
$ 4,520

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 4,520

Changes of assumptions  
$ 17,037

Net difference between projected and actual earnings on investments  
$ 963

Changes in proportionate share  
$ 12,211

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,601

Total (prior to post-MD contributions)  
$ 37,332

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 14,737

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>$ 4,358</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,662</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,319</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,304)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,298)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,737</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
### Oregon Public Employees Retirement System
#### Schedule of Pension Amounts under GASB 68
##### Employer #2879: LaGrande Rural Fire Protection District

<table>
<thead>
<tr>
<th>Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]</th>
<th>June 30, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
<td>December 31, 2015</td>
</tr>
<tr>
<td>Discount rate</td>
<td>7.50%</td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.00067642%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.00066697%</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
  
  | Employer’s proportionate share of system NPL/(A) at MD |
  | $ 101,546 |

  **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
      
      | $ 153,219 |
      | $ 36,968 |

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)
  
  | Employer’s proportionate share of system NPL/(A) at MD |
  | $ 89,908 |

- Net amortization of employer-specific deferred amounts from:
  
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    
    | $ 8,319 |
  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    
    | $ 3,054 |

**Employer’s Total Pension Expense/(Income)**

| Employer’s Total Pension Expense/(Income) |
| $ 30,757 |

| Differences between expected and actual experience | $ 4,348 | $ 0 |
| Changes of assumptions | $ 16,389 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 926 | $ 0 |
| Changes in proportionate share | $ 27,947 | $ 640 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 8,740 | $ 0 |
| Total (prior to post-MD contributions) | $ 58,350 | $ 640 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources**

| Net Deferred Outflow/(Inflow) of Resources |
| $ 57,710 |

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>$ 15,643</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 22,775</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 17,938</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,078</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 277</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Total | $ 57,710 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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  

Amounts reported as deferred outflows or inflows of resources related to pension 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  

$ 0  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2881: Lake Chinook Fire and Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00031971%

Employer’s proportionate share at MD  
0.00027394%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 47,996

Employer’s proportionate share of system NPL/(A) at MD  
$ 36,927

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 62,931

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 15,183

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 7,961

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,282
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,417

Employer’s Total Pension Expense/(Income)  
$ 12,660

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  |  $ 1,786  |  $ 0
Changes of assumptions  |  $ 6,731  |  $ 0
Net difference between projected and actual earnings on investments  |  $ 380  |  $ 0
Changes in proportionate share  |  $ 13,208  |  $ 3,100
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 4,443  |  $ 0
Total (prior to post-MD contributions)  |  $ 26,548  |  $ 3,100
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ 23,448

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>$ 6,453</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,429</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,460</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>133</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(26)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,448</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03539866%
Employer’s proportionate share at MD 0.03349545%
Employer’s proportionate share of system NPL/(A) at prior MD $ 5,314,161
Employer’s proportionate share of system NPL/(A) at MD $ 4,515,199
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,694,724
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,856,528

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 973,450
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (26,673)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 31,209

Employer’s Total Pension Expense/(Income) $ 977,986

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 218,357 $ 0
Changes of assumptions $ 823,040 $ 0
Net difference between projected and actual earnings on investments $ 46,517 $ 0
Changes in proportionate share $ 46,460 $ 181,882
Differences between employer contributions and employer’s proportionate share of system contributions $ 153,792 $ 27,343
Total (prior to post-MD contributions) $ 1,288,166 $ 209,225
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,078,941

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>$ 218,953</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 582,904</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 386,606</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(114,106)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,584</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,078,941</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2884: North Central Public Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01506929%
Employer’s proportionate share at MD 0.01076174%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,262,250
Employer’s proportionate share of system NPL/(A) at MD $ 1,450,687
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,472,235
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 596,483

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 312,759
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 120,814
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 45,747

Employer's Total Pension Expense/(Income) $ 479,320

Deferred Outflow of Resources $ 70,156 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience $ 70,156 $ 0
Changes of assumptions $ 264,434 $ 0
Net difference between projected and actual earnings on investments $ 14,945 $ 0
Changes in proportionate share $ 622,582 $ 291,749
Differences between employer contributions and employer’s proportionate share of system contributions $ 120,431 $ 3,890
Total (prior to post-MD contributions) $ 1,092,548 $ 295,639
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 796,909

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>$ 235,451</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>348,591</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>265,346</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(36,932)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(15,547)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 796,909</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 0.00121429%
Employer’s proportionate share at MD 0.00062002%

Employer’s proportionate share of system NPL/(A) at prior MD $182,293
Employer’s proportionate share of system NPL/(A) at MD $83,579

- Sensitivity: NPL/(A) using discount rate 1.00% lower $142,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher $34,365

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $18,019
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $5,842
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $2,951

Employer’s Total Pension Expense/(Income) $26,812

Deferred Outflow of Resources $4,042 $0
Deferred Inflow of Resources $15,235 $0
NetDeferred Outflow/(Inflow) of Resources $861 $0
Changes in proportionate share $50,168 $40,250

Total (prior to post-MD contributions) $79,211 $40,506
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $38,705

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>$12,762</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$19,414</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$14,714</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($5,795)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>($2,390)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,705</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2886: Idanha-Detroit Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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)  $ 6,115

Employer’s Total Pension Expense/(Income)  $ 6,115

<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>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>$ 26,183</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 26,183</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  $ 26,183

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>$ 6,115</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,115</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,115</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,038</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,800</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 26,183</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2887: Umatilla County Fire District #1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02742535%
Employer’s proportionate share at MD 0.02900678%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,117,182
Employer’s proportionate share of system NPL/(A) at MD $ 3,910,125
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,663,567
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,607,738

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 843,000
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 38,062
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 42,616

Employer’s Total Pension Expense/(Income) $ 923,678

| Differences between expected and actual experience | $ 189,095 | $ 0 |
| Changes of assumptions | $ 712,746 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 40,283 | $ 0 |
| Changes in proportionate share | $ 178,738 | $ 20,531 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 181,793 | $ 12,863 |
| Total (prior to post-MD contributions) | $ 1,302,655 | $ 33,394 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,269,261 |

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>$ 266,362</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 583,784</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 429,393</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (30,370)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,093</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,269,261</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 20, 2018.
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, 2017  

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.03822211%  

Employer’s proportionate share at MD  
0.04170001%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,738,026  

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 5,621,177  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,579,512  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,311,276  

**Employer Pension Expense for Measurement Period**  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,211,892  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 61,617  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (64,927)  

**Employer’s Total Pension Expense/(Income)**  
$ 1,208,582  

<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>$ 271,843</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 57,911</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 275,759</td>
<td>$ 32,719</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 6,594</td>
<td>$ 252,456</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,636,747</td>
<td>$ 285,175</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>$ 1,351,572</td>
<td></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:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 263,628</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>717,953</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>481,382</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(124,216)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,826</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,351,572</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2901: Blue Mountain Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.07962679%
Employer's proportionate share at MD  0.08584967%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 11,953,830
Employer’s proportionate share of system NPL/(A) at MD  $ 11,572,568
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 19,721,769
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,758,327

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,494,977
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 51,505
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (80,106)

Employer’s Total Pension Expense/(Income)  $ 2,466,376

Deferred Outflow

| Differences between expected and actual experience | $ 559,654 | $ 0 |
| Changes of assumptions | $ 2,109,473 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 119,225 | $ 0 |
| Changes in proportionate share | $ 421,474 | $ 143,554 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 245,492 |
| Total (prior to post-MD contributions) | $ 3,209,826 | $ 389,046 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 2,820,780

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>$ 520,956</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,462,968</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,015,529</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(216,302)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>37,630</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,820,780</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07011585%
Employer’s proportionate share at MD 0.07302603%

Employer’s proportionate share of system NPL/(A) at prior MD $10,526,017
Employer’s proportionate share of system NPL/(A) at MD $9,843,936
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $16,775,865
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $4,047,560

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $2,122,294
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $181,208
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(197,497)

Employer’s Total Pension Expense/(Income) $2,106,005

<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 $476,057</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions $1,794,374</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $101,416</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share $630,593</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $0</td>
<td>$665,065</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $3,002,440</td>
<td>$665,065</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $2,337,375</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$451,179</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,255,675</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>871,163</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(245,917)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,275</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,337,375</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2903: Umpqua Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 | $ 684,716 | $ 0
Changes of assumptions | $ 2,580,861 | $ 0
Net difference between projected and actual earnings on investments | $ 145,867 | $ 0
Changes in proportionate share | $ 139,294 | $ 336,204
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 384,755
Total (prior to post-MD contributions) | $ 3,550,738 | $ 720,959
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 2,829,779

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>$ 513,262</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,663,813</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,105,014</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(441,107)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(11,203)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,829,779</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2904: Lane Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.38654318%
Employer’s proportionate share at MD  0.34664591%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 58,029,106
Employer’s proportionate share of system NPL/(A) at MD  $ 46,728,000

 Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 79,633,043
 Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 19,213,290

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income)  $ 10,074,279
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (621,467)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (636,991)

Employer’s Total Pension Expense/(Income)  $ 8,815,821

Deferred Outflow of Resources  Deffered Inflow of Resources
Differences between expected and actual experience  $ 2,259,786  $ 0
Changes of assumptions  $ 8,517,681  $ 0
Net difference between projected and actual earnings on investments  $ 481,408  $ 0
Changes in proportionate share  $ 41,266  $ 2,736,010
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 2,009,970
Total (prior to post-MD contributions)  $ 11,300,141  $ 4,745,980
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 6,554,161

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>$ 960,556</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,765,407</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,970,896</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,969,296)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(173,404)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,554,161</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.17768341%
Employer’s proportionate share at MD 0.21906501%

Employer’s proportionate share of system NPL/(A) at prior MD $ 26,674,405
Employer’s proportionate share of system NPL/(A) at MD $ 29,530,046

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 50,324,590
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 12,141,956

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,366,503
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 940,659
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (713,826)

Employer’s Total Pension Expense/(Income) $ 6,593,336

Deferred Outflow of Resources $ 1,428,086 $ 0
Deferred Inflow of Resources $ 5,382,801 $ 0

Differences between expected and actual experience $ 304,229 $ 0
Changes of assumptions $ 11,076,722 $ 2,654,932
Net Deferred Outflow/(Inflow) of Resources $ 8,421,790

Contributions subsequent to the MD TBD N/A

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>$ 1,629,153</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,038,630</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,938,558</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (328,745)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 144,193</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,421,790</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,629,153</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,038,630</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,938,558</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (328,745)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 144,193</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,421,790</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04655981%
Employer’s proportionate share at MD 0.06427943%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,989,709

Employer’s proportionate share of system NPL/(A) at MD $ 8,664,891
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,766,557
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,562,769

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,868,099
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 33,260
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 84,584

Employer’s Total Pension Expense/(Income) $ 1,985,943

Deferred Outflow of Resources $ 419,038 $ 0
Deferred Inflow of Resources $ 1,579,455 $ 0
Net difference between projected and actual earnings on investments $ 89,269 $ 0
Changes in proportionate share $ 1,229,931 $ 852,244
Differences between employer contributions and employer’s proportionate share of system contributions $ 568,902 $ 178,164
Total (prior to post-MD contributions) $ 3,886,595 $ 1,030,408
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources 2,856,187

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

Employer subsequent fiscal years Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year $ 529,321
2nd Fiscal Year 1,230,038
3rd Fiscal Year 903,025
4th Fiscal Year 81,087
5th Fiscal Year 112,715
Thereafter 0
Total 2,856,187

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.21643614%
Employer’s proportionate share at MD 0.22748730%

Employer’s proportionate share of system NPL/(A) at prior MD $32,492,090
Employer’s proportionate share of system NPL/(A) at MD $30,665,374
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $52,259,396
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $12,608,772

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $6,611,272
  ▪ Net amortization of employer-specific deferred amounts from:
    ▪ Changes in proportionate share (per paragraph 54 of GASB 68) $396,405
    ▪ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(363,312)

Employer’s Total Pension Expense/(Income) $6,644,365

Deferred Outflow of Resources                   Deferred Inflow of Resources
Differences between expected and actual experience $1,482,991 $0
Changes of assumptions $5,589,751 $0
Net difference between projected and actual earnings on investments $315,925 $0
Changes in proportionate share $1,794,145 $226,863
Differences between employer contributions and employer’s proportionate share of system contributions $0 $1,199,747
Total (prior to post-MD contributions) $9,182,812 $1,426,610
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $7,756,202

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>$1,489,327</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,001,937</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,851,664</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(637,348)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>50,621</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,756,202</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2910: Linn-Benton Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.20367682%
Employer’s proportionate share at MD 0.20641323%
Employer’s proportionate share of system NPL/(A) at prior MD $ 30,576,620
Employer’s proportionate share of system NPL/(A) at MD $ 27,824,581

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 47,418,167
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 11,440,715

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 5,998,814
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 17,988
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (365,259)

Employer’s Total Pension Expense/(Income) $ 5,651,543

 Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 1,345,609 $ 0
Changes of assumptions $ 5,071,925 $ 0
Net difference between projected and actual earnings on investments $ 286,658 $ 0

Changes in proportionate share $ 294,501 $ 139,664
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 1,050,642
Total (prior to post-MD contributions) $ 6,998,693 $ 1,190,306
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,808,387

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>$ 974,060</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 3,257,647</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,262,166</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(712,203)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 26,717</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,808,387</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2918: Portland Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)     December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 1.11144907%
Employer’s proportionate share at MD 1.09277179%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 166,854,312
Employer’s proportionate share of system NPL/(A) at MD  $ 147,306,050

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 251,036,406
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 60,568,264

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 31,758,309
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 359,214
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(1,682,782)

Employer’s Total Pension Expense/(Income)  $ 30,434,741

Deferred Outflow of Resources    Deferred Inflow of Resources
Differences between expected and actual experience  $ 7,123,783  $ 0
Changes of assumptions  $ 26,851,265  $ 0
Net difference between projected and actual earnings on investments  $ 1,517,598  $ 0
Changes in proportionate share  $ 2,027,576  $ 1,265,006
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 5,009,422
Total (prior to post-MD contributions)  $ 37,520,222  $ 6,274,428
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 31,245,794

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>$ 5,671,686</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,690,710</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,017,546</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,138,171)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,023</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 31,245,794</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2919: Chemeketa Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.33252589%
Employer's proportionate share at MD 0.35515561%

Employer’s proportionate share of system NPL/(A) at prior MD $ 49,919,857

Employer’s proportionate share of system NPL/(A) at MD $ 47,875,110
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 81,587,930
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 19,684,951

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 10,321,589
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 769,781
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (726,326)

Employer’s Total Pension Expense/(Income) $ 10,365,044

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,315,261 $ 0
Changes of assumptions $ 8,726,779 $ 0
Net difference between projected and actual earnings on investments $ 493,226 $ 0
Changes in proportionate share $ 2,889,533 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 2,322,337
Total (prior to post-MD contributions) $ 14,424,799 $ 2,322,337
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 12,102,462

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>$ 2,316,943</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,233,288</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,410,744</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(959,535)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>101,021</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,102,462</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 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>$1,063,365</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,970,054</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,049,152</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(513,501)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$46,291</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,615,361</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01804934%
Employer’s proportionate share at MD 0.01426631%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,709,625
Employer’s proportionate share of system NPL/(A) at MD $ 1,923,104
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,277,320
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 790,728

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 414,610
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (64,043)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (20,068)

Employer’s Total Pension Expense/(Income) $ 330,499

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 93,002 $ 0
Changes of assumptions $ 350,548 $ 0
Net difference between projected and actual earnings on investments $ 19,812 $ 0
Changes in proportionate share $ 46,692 $ 335,136
Differences between employer contributions and employer’s proportionate share of system contributions $ 13,372 $ 90,780
Total (prior to post-MD contributions) $ 523,426 $ 425,916
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 97,510

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>$ 7,213</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>159,866</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>70,440</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(122,569)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,440)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 97,510</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05359039%

Employer’s proportionate share at MD  
0.04270759%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,045,162

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,756,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,810,978

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,367,122

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,241,175

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (163,216)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (40,559)

Employer’s Total Pension Expense/(Income)  
$ 1,037,400

Deferred Outflow of Resources  
$ 278,411

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 278,411

Changes of assumptions  
$ 1,049,398

Net difference between projected and actual earnings on investments  
$ 59,311

Changes in proportionate share  
$ 58,166

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,809

Total (prior to post-MD contributions)  
$ 1,461,095

Contributions subsequent to the MD  
TBD

Contributions subsequent to the MD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 528,586

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>$ 69,613</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>532,652</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>288,971</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(319,462)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(43,188)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 528,586</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01368188%
Employer’s proportionate share at MD 0.01466998%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,053,968

Employer’s proportionate share of system NPL/(A) at MD $ 1,977,519

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,370,053
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 813,102

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 426,341
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 43,746
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (19,887)

Employer’s Total Pension Expense/(Income) $ 450,200

| Differences between expected and actual experience | $ 95,634 | $ 0 |
| Changes of assumptions | $ 360,466 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 20,373 | $ 0 |
| Changes in proportionate share | $ 207,117 | $ 34,320 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,617 | $ 78,616 |
| Total (prior to post-MD contributions) | $ 686,207 | $ 112,936 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 573,271 |

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>$ 117,767</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 278,577</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 204,747</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(32,082)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,263</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 573,271</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07679160%

Employer’s proportionate share at MD  
0.07992328%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 11,528,202

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,773,688

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 18,360,332

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,429,849

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,322,743

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 108,968
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (171,934)

Employer’s Total Pension Expense/(Income)  
$ 2,259,777

Deferred Outflow of Resources  
521,020 0

Deferred Inflow of Resources  
1,963,851

Net difference between projected and actual earnings on investments  
110,994 0

Changes in proportionate share  
400,730 0

Differences between employer contributions and employer’s proportionate share of system contributions  
0 561,384

Total (prior to post-MD contributions)  
2,996,595 561,384

Contributions subsequent to the MD  
TBD N/A

Net Deferred Outflow/(Inflow) of Resources  
2,435,211

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>$ 448,654</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,327,126</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>911,647</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(264,594)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,378</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,435,211</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2999: Central Oregon Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.24471489%
Employer’s proportionate share at MD 0.23260946%

Employer’s proportionate share of system NPL/(A) at prior MD $ 36,737,387

Employer’s proportionate share of system NPL/(A) at MD $ 31,355,843

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 53,436,082
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 12,892,675

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,760,133

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ (157,702)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (137,989)

Employer’s Total Pension Expense/(Income) $ 6,464,442

Deferred Outflow of Resources $ 1,516,382 $ 0
Deferred Inflow of Resources $ 5,715,611 $ 0
Net difference between projected and actual earnings on investments $ 323,039 $ 0

Changes in proportionate share $ 140,643 $ 904,474
Differences between employer contributions and employer’s proportionate share of system contributions $ 61,562 $ 342,514

Total (prior to post-MD contributions) $ 7,757,237 $ 1,246,988
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 6,510,249

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>$ 1,193,332</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,748,597</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,499,011</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(923,897)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,794)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,510,249</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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
$ 13,981,777

Employer’s proportionate share of system NPL/(A) at MD
$ 12,265,830

Sensitivity: NPL/(A) using discount rate 1.00% lower
$ 20,903,214

Sensitivity: NPL/(A) using discount rate 1.00% higher
$ 5,043,378

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)
$ 2,644,440

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)
  $ 44,087
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
  $ (85,162)

Employer’s Total Pension Expense/(Income)
$ 2,603,365

Deferred Outflow of Resources
Differences between expected and actual experience
$ 593,181
Changes of assumptions
$ 2,235,842
Net difference between projected and actual earnings on investments
$ 126,367

Deferred Inflow of Resources
Changes in proportionate share
$ 242,838
Differences between employer contributions and employer’s proportionate share of system contributions
$ 0
Total (prior to post-MD contributions)
$ 3,198,228
Contributions subsequent to the MD
TBD
Net Deferred Outflow/(Inflow) of Resources
$ 2,752,869

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>$ 541,403</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,541,306</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,029,532</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(354,851)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(4,521)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,752,869</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 20, 2018.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00736950%
Employer’s proportionate share at MD  0.00718583%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,106,333
**Employer’s proportionate share of system NPL/(A) at MD**  $ 968,653
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,650,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 398,284

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 208,836
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (35,631)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 9,858

**Employer’s Total Pension Expense/(Income)**  $ 183,063

<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>$ 46,844</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 176,568</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 9,979</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 40,497</td>
<td>$ 5,660</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 273,888</td>
<td>$ 124,988</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>$ 148,900</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 20,226</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>98,340</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>59,484</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(30,354)</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>$ 148,900</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 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>$ 67,475</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 145,461</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 100,981</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(151)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,344</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 323,111</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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 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 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>$ 111,517</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 300,759</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 202,138</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($65,362)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>($651)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 548,401</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.01528724%
Employer’s proportionate share at MD: 0.01506216%

Employer’s proportionate share of system NPL/(A) at prior MD: $2,294,970
Employer’s proportionate share of system NPL/(A) at MD: $2,030,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $3,460,147
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $834,839

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $437,739
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(45,662)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $16,175

Employer’s Total Pension Expense/(Income): $408,252

<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>$98,190</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$370,103</td>
<td>$0</td>
</tr>
<tr>
<td>$20,918</td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

Changes in proportion 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: $409,767

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>$66,932</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$233,207</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$152,850</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(48,739)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,517</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$409,767</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.31084737%

Employer’s proportionate share at MD  
0.30274319%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 46,665,408

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 40,809,896

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 69,547,515

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 16,779,926

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 8,798,371

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,152)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (306,769)

**Employer’s Total Pension Expense/(Income)**  
$ 8,488,450

Deferred Outflow of Resources  
$ 1,973,584

Deferred Inflow of Resources  
$ 0

| Differences between expected and actual experience | $ 1,973,584 | $ 0 |
| Changes of assumptions | $ 7,438,916 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 420,438 | $ 0 |
| Changes in proportionate share | $ 774,398 | $ 813,299 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 59,186 | $ 1,224,531 |
| Total (prior to post-MD contributions) | $ 10,666,522 | $ 2,037,830 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 8,628,692 |

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>$ 1,628,055</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,943,273</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,302,156</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,221,373)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(23,420)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,628,692</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3043: Philomath School District 17J  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.06545461%

Employer’s proportionate share at MD  
0.06199441%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 9,826,257

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,356,870

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,241,632
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,436,119

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,801,692

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (112,267)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (26,642)

Employer’s Total Pension Expense/(Income)  
$ 1,662,783

Deferred Outflow of Resources  
$ 404,142  
$ 1,523,308  
$ 86,095  
$ 0  
$ 0  
$ 2,013,545  
TBD  
$ 1,522,374

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 398,792  
$ 92,379  
$ 491,171  
N/A  

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>$ 257,941</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>937,535</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>609,939</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(275,325)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(7,716)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,522,374</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

Differences between expected and actual experience  
$ 0  
$ 0

Changes of assumptions  
$ 0  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 0

Changes in proportionate share  
$ 0  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 257  
$ 0

Total (prior to post-MD contributions)  
$ 257  
$ 0

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 257

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>$ 107</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>107</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>43</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>$ 257</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3075: West Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%  
Employer’s proportionate share at prior MD 0.52213225%  
Employer’s proportionate share at MD 0.49772491%

Employer’s proportionate share of system NPL/(A) at prior MD $ 78,384,174  
Employer’s proportionate share of system NPL/(A) at MD $ 67,093,506  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 114,339,585  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 27,587,035

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 14,464,961  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (51,397)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (162,241)

Employer’s Total Pension Expense/(Income) $ 14,251,323

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 3,244,670 $ 0
Changes of assumptions $ 12,229,949 $ 0
Net difference between projected and actual earnings on investments $ 691,220 $ 0
Changes in proportionate share $ 1,324,760 $ 1,817,255
Differences between employer contributions and employer’s proportionate share of system contributions $ 45,535 $ 637,366
Total (prior to post-MD contributions) $ 17,536,134 $ 2,454,621
 Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 15,081,513

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>$ 2,972,491</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,403,534</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,650,440</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,918,532)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(26,419)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,081,513</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
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>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>$ 377</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 377</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>$ 377</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>61</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>$ 377</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

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**

<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>$ 348</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 348</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 348</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$ 60</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>$ 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 20, 2018.
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) $ 495

Employer’s Total Pension Expense/(Income) $ 495

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 $ 1,431  $ 0
Total (prior to post-MD contributions) $ 1,431  $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,431

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>$ 495</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>495</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>361</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>$ 1,431</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,733 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,733 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,733 |

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>$ 587</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>587</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>450</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>109</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>$ 1,733</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

| Differences between expected and actual experience | 0 | 0 |
| Changes of assumptions | 0 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 0 |
| Changes in proportionate share | 0 | 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 3,817 | 0 |
| Total (prior to post-MD contributions) | 3,817 | 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 3,817 |

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>$ 1,425</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,402</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>845</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>$ 3,817</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04668957%

Employer’s proportionate share at MD  
0.04228882%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,009,189

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,700,549

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,714,776

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,343,912

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,229,004

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (240,644)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 43,375

Employer’s Total Pension Expense/(Income)  
$ 1,031,735

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 275,681 | $ 0 |
| Changes of assumptions | $ 1,039,108 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 58,729 | $ 0 |
| Changes in proportionate share | $ 18,598 | $ 889,014 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 208,489 | $ 35,432 |
| Total (prior to post-MD contributions) | $ 1,600,605 | $ 924,446 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 676,159 |

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>$ 73,438</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>532,963</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>295,416</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(221,957</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,701</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 676,159</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 20, 2018.
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)]  
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’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>$2,689,487</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,497,945</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,959,355</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,669,901)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,600</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$13,479,486</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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)  $ 1,469

Employer’s Total Pension Expense/(Income)  $ 1,469

Deferred Outflow of Resources  $ 0
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)  $ 4,330
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 4,330

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>$ 1,469</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,466</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,126</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>269</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>$ 4,330</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03245975%
Employer’s proportionate share at MD 0.04708857%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,872,962
Employer’s proportionate share of system NPL/(A) at MD $ 6,347,557
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,817,396
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,609,944

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,368,496
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 636,803
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (140,502)

Employer’s Total Pension Expense/(Income) $ 1,864,797

| Differences between expected and actual experience | $ 306,971 | $ 0 |
| Changes of assumptions | $ 1,157,046 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 65,395 | $ 0 |
| Changes in proportionate share | $ 2,331,871 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 19,047 | $ 586,046 |
| Total (prior to post-MD contributions) | $ 3,880,330 | $ 586,046 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,294,284 |

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>$ 797,733</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,310,500</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,040,310</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 94,346</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 51,395</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,294,284</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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>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>$ 621</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 621</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>$ 621</td>
<td>$ 0</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$ 135</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>$ 621</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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  Deferred Inflow of Resources
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,316 $ 0
Total (prior to post-MD contributions) $ 1,316 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,316

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>453</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>321</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>75</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>$ 1,316</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 20, 2018.
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 | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 823 | $ 0 |
| Total (prior to post-MD contributions) | $ 823 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 823 |  

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>$ 342</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 342</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 139</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>$ 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 20, 2018.
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) \[NPL/(A)\] \[June 30, 2017\]
Actuarial Valuation Date (liability rolled forward to MD) \[December 31, 2015\]
Discount rate \[7.50\%\]
Employer’s proportionate share at prior MD \[0.04543070\%\]
Employer’s proportionate share at MD \[0.05138608\%\]

Employer’s proportionate share of system NPL/(A) at prior MD \[$6,820,203\]

**Employer’s proportionate share of system NPL/(A) at MD** \[$6,926,863\]

- Sensitivity: NPL/(A) using discount rate 1.00% lower \[$11,804,639\]
- Sensitivity: NPL/(A) using discount rate 1.00% higher \[$2,848,139\]

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) \[$1,493,391\]
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \[$620,930\]
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \[$(172,514)\]

**Employer’s Total Pension Expense/(Income)** \[$1,941,807\]

| Differences between expected and actual experience | $334,986 | $0 |
| Changes of assumptions | $1,262,644 | $0 |
| Net difference between projected and actual earnings on investments | $71,363 | $0 |
| Changes in proportionate share | $2,127,439 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $14,747 | $695,775 |
| Total (prior to post-MD contributions) | $3,811,179 | $695,775 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,115,404 |

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>$777,358</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,336,664</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,032,903</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(40,162)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,640</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,115,404</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3186: Jewell School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02838376%
Employer’s proportionate share at MD  0.02328885%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,261,061

Employer’s proportionate share of system NPL/(A) at MD $ 3,139,346

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,350,018
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,290,814

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 676,824
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (123,204)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 19,229

Employer’s Total Pension Expense/(Income) $ 572,849

Deferred Outflow of Resources  $ 151,820  $ 0
Deferred Inflow of Resources

Differences between expected and actual experience

Changes of assumptions $ 572,247 $ 0

Net difference between projected and actual earnings on investments $ 32,343 $ 0

Changes in proportionate share $ 51,395 $ 557,494

Differences between employer contributions and employer’s proportionate share of system contributions $ 81,951 $ 13,435

Total (prior to post-MD contributions) $ 889,756 $ 570,929

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 318,827

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>$ 45,106</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 297,005</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 152,633</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(159,998)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(15,920)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 318,827</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09622785%
Employer’s proportionate share at MD 0.09009682%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,446,035

Employer’s proportionate share of system NPL/(A) at MD $ 12,145,085

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 20,697,443
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,993,731

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,618,408
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (178,838)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (29,746)

Employer’s Total Pension Expense/(Income) $ 2,409,824

Deferred Outflow of Resources $ 587,341
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 2,213,832
Net difference between projected and actual earnings on investments $ 125,123
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total (prior to post-MD contributions) $ 2,926,296
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 2,183,641

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>$ 368,160</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,355,225</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 884,114</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(408,744)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(15,114)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,183,641</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.05233151%

Employer’s proportionate share at MD: 0.05349316%

Employer’s proportionate share of system NPL/(A) at prior MD: $7,856,175

Employer’s proportionate share of system NPL/(A) at MD: $7,210,898

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $12,288,687
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $2,964,926

Employer Pension Expense for Measurement Period:
- Employer’s proportionate share of collective system Pension Expense/(Income): $1,554,627
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(69,153)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(25,096)

Employer’s Total Pension Expense/(Income): $1,460,378

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $348,722 | $0
Changes of assumptions | $1,314,418 | $0
Net difference between projected and actual earnings on investments | $74,289 | $0
Changes in proportionate share | $82,074 | $293,253
Differences between employer contributions and employer’s proportionate share of system contributions | $6,525 | $75,150
Total (prior to post-MD contributions) | $1,826,028 | $368,403
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $1,457,625

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$248,181</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>836,458</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>546,194</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(186,689)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>13,481</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,457,625</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04958600%

Employer’s proportionate share at MD  
0.04548267%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,444,010

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,131,081

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 10,448,482
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,520,935

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,321,825
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (174,604)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 16,225

Employer’s Total Pension Expense/(Income)  
$ 1,163,446

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 296,502 | $ 0
Changes of assumptions  
$ 1,117,587 | $ 0
Net difference between projected and actual earnings on investments  
$ 63,165 | $ 0

Changes in proportionate share  
$ 0 | $ 599,281

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 201,256 | $ 60,792

Total (prior to post-MD contributions)  
$ 1,678,510 | $ 660,073

Contributions subsequent to the MD  
TBD | N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,018,437

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>$ 132,773</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 644,083</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 438,608</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(194,405)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,623)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,018,437</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06633261%
Employer’s proportionate share at MD 0.06295319%

Employer’s proportionate share of system NPL/(A) at prior MD $ 9,958,065
**Employer’s proportionate share of system NPL/(A) at MD $ 8,486,114**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,461,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,489,260

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,829,556
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (262,325)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 113,056

**Employer’s Total Pension Expense/(Income) $ 1,680,287**

| Differences between expected and actual experience | $ 410,392 | $ 0 |
| Changes of assumptions | $ 1,546,867 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 87,427 | $ 0 |
| Changes in proportionate share | $ 0 | $ 904,450 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 427,609 | $ 36,661 |
| Total (prior to post-MD contributions) | $ 2,472,295 | $ 941,111 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,531,184 |

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>$ 253,719</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>929,676</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>576,425</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(242,259)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,624</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,531,184</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3242: Coos Bay School District 9

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**  
June 30, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2015

**Discount rate**  
7.50%

**Employer’s proportionate share at prior MD**  
0.16484579%

**Employer’s proportionate share at MD**  
0.15478485%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$24,747,181

**Employer’s proportionate share of system NPL/(A) at MD**  
$20,865,056

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
  $35,557,866

- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
  $8,579,147

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**  
  $4,498,382

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $334,471
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $74,346

**Employer’s Total Pension Expense/(Income)**  
$4,238,257

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $1,009,043 | $0 |
| Changes of assumptions | $3,803,328 | $0 |
| Net difference between projected and actual earnings on investments | $214,959 | $0 |
| Changes in proportionate share | $0 | $1,256,349 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $201,802 | $0 |
| Total (prior to post-MD contributions) | $5,229,132 | $1,256,349 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,972,783 |

**Deferred Inflow of Resources**

| Contributions subsequent to the MD | $1,256,349 |

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>$730,713</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,408,842</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,520,861</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(676,788)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(10,845)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,972,783</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.11646646%

Employer’s proportionate share at MD  
0.11554500%

Employer’s proportionate share of system NPL/(A) at prior MD  
$17,484,320

Employer’s proportionate share of system NPL/(A) at MD  
$15,575,510

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
$26,543,512

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
$6,404,228

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
$3,357,987

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$101,207
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$(84,580)

Employer’s Total Pension Expense/(Income)  
$3,374,614

Deferred Outflow of Resources  
Deferral Inflow of Resources

Differences between expected and actual experience  
$753,238  
$0

Changes of assumptions  
$2,839,138  
$0

Net difference between projected and actual earnings on investments  
$160,464  
$0

Changes in proportionate share  
$361,176  
$62,411

Differences between employer contributions and employer’s proportionate share of system contributions  
$20,959  
$335,099

Total (prior to post-MD contributions)  
$4,134,975  
$397,510

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$3,737,465

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>$756,275</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,014,471</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,363,991</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(403,154)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,882</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,737,465</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 20, 2018.
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)]

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 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>$ (12,494)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>95,627</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>46,676</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(74,928)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,468)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 46,414</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.05768874%

Employer’s proportionate share at MD  

0.05928220%

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

$ 8,660,419

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

$ 7,991,263

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

$ 13,618,571

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

$ 3,285,791

Employer Pension Expense for Measurement Period

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

$ 1,722,869

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

$ (52,628)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  

$ 37,996

Employer’s Total Pension Expense/(Income)  

$ 1,708,237

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  

$ 386,461  

$ 0
Changes of assumptions  

$ 1,456,665  

$ 0
Net difference between projected and actual earnings on investments  

$ 82,329  

$ 0
Changes in proportionate share  

$ 138,519  

$ 298,569
Differences between employer contributions and employer’s proportionate share of system contributions  

$ 131,614  

$ 30,456
Total (prior to post-MD contributions)  

$ 2,195,588  

$ 329,025
Contributions subsequent to the MD  

TBD  

N/A
Net Deferred Outflow/(Inflow) of Resources  

$ 1,866,563

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>$ 364,856</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,008,098</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>661,806</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(185,872)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,866,563</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05313217%
Employer’s proportionate share at MD 0.04501506%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,976,372

Employer’s proportionate share of system NPL/(A) at MD $ 6,068,047
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,341,060
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,495,017

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,308,235
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (333,774)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 32,592

Employer’s Total Pension Expense/(Income) $ 1,007,053

Deferred Outflow of Resources
Differences between expected and actual experience $ 293,453
Changes of assumptions $ 1,106,097
Net difference between projected and actual earnings on investments $ 62,515
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 258,318
Total (prior to post-MD contributions) $ 1,720,383
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 458,878

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 $ 1,199,755
Differences between employer contributions and employer’s proportionate share of system contributions $ 61,750
Total $ 1,261,505

Employer subsequent fiscal years Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year $ (13,023)
2nd Fiscal Year 487,885
3rd Fiscal Year 274,639
4th Fiscal Year (273,821)
5th Fiscal Year (16,801)
Thereafter 0
Total $ 458,878

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

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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.08531263%
Employer’s proportionate share at MD 0.09111596%

Employer’s proportionate share of system NPL/(A) at prior MD $ 12,807,407
Employer’s proportionate share of system NPL/(A) at MD $ 12,282,466

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 20,931,564
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,050,218

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,648,027
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 515,751
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (398,992)

Employer’s Total Pension Expense/(Income) $ 2,764,786

Deferred Outflow of Resources  $ 593,985
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience $ 593,985
Changes of assumptions $ 2,238,874
Net difference between projected and actual earnings on investments $ 126,538
Changes in proportionate share $ 1,716,061
Differences between employer contributions and employer’s proportionate share of system contributions $ 5,466
Total (prior to post-MD contributions) $ 4,680,924
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 3,255,508

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>$ 700,027</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,694,976</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,181,307</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(313,964)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,839)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,255,508</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.02561757%

Employer’s proportionate share at MD: 0.02444627%

Employer’s proportionate share of system NPL/(A) at prior MD: $3,845,792

Employer’s proportionate share of system NPL/(A) at MD: $3,295,366

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $5,615,906
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $1,354,966

Employer Pension Expense for Measurement Period:

- Employer’s proportionate share of collective system Pension Expense/(Income): $710,461
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(41,498)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $18,773

Employer’s Total Pension Expense/(Income): $687,736

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience: $159,365 | $0
Changes of assumptions: $600,687 | $0
Net difference between projected and actual earnings on investments: $33,950 | $0
Changes in proportionate share: $33,684 | $159,148
Differences between employer contributions and employer’s proportionate share of system contributions: $89,265 | $10,524
Total (prior to post-MD contributions): $916,951 | $169,672
Contributions subsequent to the MD: TBD | N/A
Net Deferred Outflow/(Inflow) of Resources: $747,279

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>$133,765</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>403,703</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>287,169</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(79,807)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,449</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$747,279</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 445

Employer’s Total Pension Expense/(Income)  
$ 445

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,229 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,229 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,229 |

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>$ 445</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 445</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 283</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>$ 1,229</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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) $ 193

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

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 0 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 465 | $ 0 |
| Total (prior to post-MD contributions) | $ 465 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 465 |

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>$ 193</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>193</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>79</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>$ 465</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 194

Employer’s Total Pension Expense/(Income)  
$ 194

<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>$ 468</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 468</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>$ 468</td>
<td></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:

<table>
<thead>
<tr>
<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>$ 194</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 194</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$ 80</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>$ 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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3283: Brookings-Harbor School District 17C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.05453839%
Employer’s proportionate share at MD 0.06134108%

Employer’s proportionate share of system NPL/(A) at prior MD $ 8,187,479
Employer’s proportionate share of system NPL/(A) at MD $ 8,268,801

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,091,546
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,399,907

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,782,704

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ 243,648
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (194,952)

Employer’s Total Pension Expense/(Income) $ 1,831,400

Deferred Outflow of Resources $ 399,883 $ 0
Deferred Inflow of Resources

Differences between expected and actual experience
Changes of assumptions $ 1,507,255 $ 0
Net difference between projected and actual earnings on investments $ 85,188 $ 0
Changes in proportionate share $ 902,040 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 701,559
Total (prior to post-MD contributions) $ 2,894,366 $ 701,559
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,192,807

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>$ 441,364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,116,314</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 785,295</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(165,776)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 15,610</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,192,807</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03796608%

Employer’s proportionate share at MD  
0.03007642%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,699,590

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,054,313

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,909,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,667,024

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 874,086

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (191,963)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 37,472

Employer’s Total Pension Expense/(Income)  
$ 719,595

Deferred Outflow of Resources  
$ 196,068

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 196,068

Changes of assumptions  
$ 739,029

Net difference between projected and actual earnings on investments  
$ 41,769

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 161,199

Total (prior to post-MD contributions)  
$ 1,138,065

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 398,828

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>$ 38,040</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>368,201</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>215,979</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(200,658)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(22,734)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 398,828</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.95112141%
Employer’s proportionate share at MD  0.94035783%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 142,785,408
Employer’s proportionate share of system NPL/(A) at MD  $ 126,760,591

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 216,023,192
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 52,120,527

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 27,328,830

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)  $ 156,748
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (404,119)

Employer’s Total Pension Expense/(Income)  $ 27,081,459

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 6,130,196 | $ 0 |
| Changes of assumptions | $ 23,106,194 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 1,305,931 | $ 0 |
| Changes in proportionate share | $ 852,217 | $ 729,014 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 206,208 | $ 1,837,857 |
| Total (prior to post-MD contributions) | $ 31,600,746 | $ 2,566,871 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 29,033,875 |

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>$ 5,772,222</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,003,109</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,593,710</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,404,221)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>69,055</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 29,033,875</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03886288%
Employer’s proportionate share at MD 0.04244179%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,834,221
**Employer’s proportionate share of system NPL/(A) at MD** $ 5,721,169
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,749,917
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,352,390

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,233,450
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 115,113
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (110,484)

**Employer’s Total Pension Expense/(Income)** $ 1,238,079

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 276,678 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 1,042,867 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 58,941 | $ 0 |
| Changes in proportion share | $ 446,848 | $ 7,709 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 32,694 | $ 481,140 |
| Total (prior to post-MD contributions) | $ 1,858,028 | $ 488,849 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,369,179 |

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>$ 276,315</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>738,231</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>492,621</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(143,662)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,369,179</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3307: Oakland School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04416198%
Employer’s proportionate share at MD 0.03825422%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,629,739

Employer’s proportionate share of system NPL/(A) at MD $ 5,156,683

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,787,930
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,120,289

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,111,750
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (163,272)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 33,073

Employer’s Total Pension Expense/(Income) $ 981,551

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 249,379 $ 0
Changes of assumptions $ 939,971 $ 0
Net difference between projected and actual earnings on investments $ 53,126 $ 0
Changes in proportionate share $ 0 $ 630,796
Differences between employer contributions and employer’s proportionate share of system contributions $ 142,117 $ 12,974
Total (prior to post-MD contributions) $ 1,384,593 $ 643,770
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 740,823

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>$ 114,681</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 530,930</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 317,039</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (208,679)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (13,147)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 740,823</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3310: Roseburg Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.22760213%
Employer’s proportionate share at MD  0.23755170%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 34,168,364
Employer’s proportionate share of system NPL/(A) at MD  $ 32,022,059

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 54,571,435
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 13,166,605

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 6,903,766
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 206,676
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (317,328)

Employer’s Total Pension Expense/(Income)  $ 6,793,114

| Differences between expected and actual experience |  $ 1,548,600 |  $ 0 |
| Changes of assumptions |  $ 5,837,050 |  $ 0 |
| Net difference between projected and actual earnings on investments |  $ 329,902 |  $ 0 |

| Changes in proportionate share |  $ 837,245 |  $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions |  $ 76,387 |  $ 1,391,560 |
| Total (prior to post-MD contributions) |  $ 8,629,184 |  $ 1,391,560 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 7,237,624

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>$ 1,410,008</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 3,988,443</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,638,701</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (831,692)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 32,164</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,237,624</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.03528050%
Employer’s proportionate share at MD  0.03451999%

Employer’s proportionate share of system NPL/(A) at prior MD  $5,296,422
Employer’s proportionate share of system NPL/(A) at MD  $4,653,308

Sensitivity: NPL/(A) using discount rate 1.00% lower  $7,930,086
Sensitivity: NPL/(A) using discount rate 1.00% higher  $1,913,314

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $1,003,225
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(27,390)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(4,665)

Employer’s Total Pension Expense/(Income)  $971,170

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $225,036  $0
Changes of assumptions  $848,215  $0
Net difference between projected and actual earnings on investments  $47,940  $0
Changes in proportionate share  $0  $95,545
Differences between employer contributions and employer’s proportionate share of system contributions  $21,802  $65,820
Total (prior to post-MD contributions)  $1,142,993  $161,365
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $981,628

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>$188,921</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$562,418</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$365,728</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(135,856)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>417</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$981,628</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01688762%
Employer’s proportionate share at MD 0.01527797%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,535,224
Employer’s proportionate share of system NPL/(A) at MD $ 2,059,476
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,509,723
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 846,801

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 444,011
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (114,705)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,053

Employer’s Total Pension Expense/(Income) $ 340,359

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 99,597 $ 0
Changes of assumptions $ 375,406 $ 0
Net difference between projected and actual earnings on investments $ 21,217 $ 0
Changes in proportionate share $ 0 $ 379,256
Differences between employer contributions and employer’s proportionate share of system contributions $ 76,158 $ 19,161
Total (prior to post-MD contributions) $ 572,378 $ 398,417
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 173,961

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>$ (5,852)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>161,655</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>97,310</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(78,220)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(931)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 173,961</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00736832%

Employer’s proportionate share at MD  
0.01800157%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,106,156

**Employer’s proportionate share of system NPL/(A) at MD**  
$2,426,618

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,135,401
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $997,760

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $523,165
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $259,733
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(47,270)

**Employer’s Total Pension Expense/(Income)**  
$735,628

**Deferred Outflow of Resources**  
$117,352

**Deferred Inflow of Resources**  
$0

**Differences between expected and actual experience**  
$117,352

**Changes of assumptions**  
$442,329

**Net difference between projected and actual earnings on investments**  
$25,000

**Changes in proportionate share**  
$1,024,608

**Differences between employer contributions and employer’s proportionate share of system contributions**  
$2,485

**Total (prior to post-MD contributions)**  
$1,611,774

**Contributions subsequent to the MD**  
TBD

**Net Deferred Outflow/(Inflow) of Resources**  
$1,417,642

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>$327,698</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>524,538</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>422,849</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>99,142</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>43,415</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,417,642</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01628858%
Employer’s proportionate share at MD 0.01548591%

Employer’s proportionate share of system NPL/(A) at prior MD $2,445,294
Employer’s proportionate share of system NPL/(A) at MD $2,087,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,557,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher $858,326

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $450,054
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $23,923
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $36,780

Employer’s Total Pension Expense/(Income) $462,911

| Differences between expected and actual experience | $ 100,953 | $ 0 |
| Changes of assumptions | $ 380,515 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 21,506 | $ 0 |
| Changes in proportionate share | $ 0 | $ 91,268 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 118,263 | $ 0 |
| Total (prior to post-MD contributions) | $ 621,237 | $ 91,268 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $529,969 |

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>$111,988</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>278,343</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>184,633</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(48,280)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,285</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$529,969</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 20, 2018.
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 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>$ 48,659</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 328,217</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 207,892</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(127,636)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,573)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 451,558</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02572618%
Employer’s proportionate share at MD 0.02101200%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,862,097
Employer’s proportionate share of system NPL/(A) at MD $ 2,832,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,826,970
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,164,617

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 610,654
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (69,901)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 20,450

Employer’s Total Pension Expense/(Income) $ 561,203

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 136,977 |
| Changes of assumptions | $ 516,301 |
| Net difference between projected and actual earnings on investments | $ 29,181 |
| Changes in proportionate share | $ 33,229 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 62,627 |
| Total (prior to post-MD contributions) | $ 778,315 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 445,302 |

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>$ 85,055</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>312,905</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>193,148</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(129,750)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(16,056)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 445,302</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]                     June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)                           December 31, 2015
Discount rate                                                                           7.50%
Employer’s proportionate share at prior MD                                               0.01880114%
Employer’s proportionate share at MD                                                      0.01720115%
Employer’s proportionate share of system NPL/(A) at prior MD                              $ 2,822,488
Employer’s proportionate share of system NPL/(A) at MD                                    $ 2,318,722
  • Sensitivity: NPL/(A) using discount rate 1.00% lower                                  $ 3,951,525
  • Sensitivity: NPL/(A) using discount rate 1.00% higher                                 $ 953,396

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)           $ 499,903
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)                      $(44,126)
    o Differences between employer contributions and employer’s proportionate         $ 19,788
      share of system contributions (per paragraph 55 of GASB 68)
Employer’s Total Pension Expense/(Income)                                               $ 475,565

| Differences between expected and actual experience | $ 112,134 | $ 0 |
| Changes of assumptions                           | $ 422,662 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 23,888 | $ 0 |
| Changes in proportionate share                   | $ 0       | $ 164,896 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 75,555 | $ 0 |
| Total (prior to post-MD contributions)            | $ 634,239 | $ 164,896 |
| Contributions subsequent to the MD               | TBD       | N/A |
| Net Deferred Outflow/(Inflow) of Resources        | $ 469,343 | |

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>$ 85,773</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 273,688</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 180,522</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(69,933)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(706)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 469,343</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Employer #3331: Umpqua School District  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 413 | $ 0 |
| Total (prior to post-MD contributions) | $ 413 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 413 |

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>$ 173</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 173</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 67</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>$ 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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02907038%
Employer’s proportionate share at MD 0.02922692%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,364,139
Employer’s proportionate share of system NPL/(A) at MD $ 3,939,800

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,714,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,619,939

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 849,397
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (58,481)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 40,253

Employer’s Total Pension Expense/(Income) $ 831,169

| Differences between expected and actual experience | $ 190,530 | $ 0 |
| Changes of assumptions | $ 718,155 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 40,589 | $ 0 |
| Changes in proportionate share | $ 10,602 | $ 195,585 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 145,328 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,105,204 | $ 195,585 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 909,619 | |

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>$ 168,865</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>487,264</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>324,947</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(83,338)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,883</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 909,619</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 20, 2018.
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)] October 14, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02430314%
Employer’s proportionate share at MD 0.02317784%
Employer’s proportionate share of system NPL/(A) at prior MD $ 3,648,466
Employer’s proportionate share of system NPL/(A) at MD $ 3,124,382

Employer’s proportionate share of system NPL/(A) at prior MD
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,324,517
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,284,661

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 673,598
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (134,125)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,913

Employer’s Total Pension Expense/(Income) $ 548,386

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 151,096 | $ 0
Changes of assumptions | $ 569,519 | $ 0
Net difference between projected and actual earnings on investments | $ 32,188 | $ 0
Changes in proportionate share | $ 0 | $ 439,522
Differences between employer contributions and employer’s proportionate share of system contributions | $ 90,975 | $ 30,655
Total (prior to post-MD contributions) | $ 843,778 | $ 470,177
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 373,601

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>$ 23,158</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 279,064</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 171,705</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(103,417)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,092</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 373,601</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00108279%
Employer’s proportionate share at MD 0.01022929%

Employer’s proportionate share of system NPL/(A) at prior MD $162,552
Employer’s proportionate share of system NPL/(A) at MD $1,378,912
- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,349,918
- Sensitivity: NPL/(A) using discount rate 1.00% higher $566,971

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $297,285
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $157,623
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(21,726)

Employer’s Total Pension Expense/(Income) $433,182

Deferred Outflow of Resources $66,685
Deferred Inflow of Resources $0

Differences between expected and actual experience $66,685 $0
Changes of assumptions $251,351 $0
Net difference between projected and actual earnings on investments $14,206 $0
Changes in proportionate share $664,226 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $91,423
Total (prior to post-MD contributions) $996,468 $91,423
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $905,045

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>$201,379</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$313,232</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$255,802</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$95,293</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$39,340</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$905,045</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03754066%
Employer’s proportionate share at MD 0.04620417%
Employer’s proportionate share of system NPL/(A) at prior MD $ 5,635,725

**Employer’s proportionate share of system NPL/(A) at MD** $ 6,228,340
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,614,228
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,560,925

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,342,793
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 214,729
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (161,863)

**Employer’s Total Pension Expense/(Income)** $ 1,395,659

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 301,205 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 1,135,315 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 64,166 | $ 0 |
| Changes in proportionate share | $ 838,424 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,207 | $ 617,150 |
| Total (prior to post-MD contributions) | $ 2,345,317 | $ 617,150 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,728,167 |

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>$ 348,637</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>852,312</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>598,760</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(94,944)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>23,403</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 1,728,167</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01652657%

Employer’s proportionate share at MD  
0.01420667%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,481,022

Employer’s proportionate share of system NPL/(A) at MD  
$1,915,064

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$3,263,620
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$787,423

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$412,877

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (92,335)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $11,943

Employer’s Total Pension Expense/(Income)  
$332,485

Deferred Outflow of Resources  
$92,613

Deferred Inflow of Resources  
$0

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$10,550</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>165,172</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>89,147</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(84,998)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(4,711)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$175,161</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3364: Condon Admin School District 25J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01303610%

Employer’s proportionate share at MD  
0.00938501%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,957,021
Employer’s proportionate share of system NPL/(A) at MD  
$ 1,265,103

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,155,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 520,176

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 272,749
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (97,440)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 15,896

Employer’s Total Pension Expense/(Income)  
$ 191,205

Deferred Outflow of Resources  
$ 61,181

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 61,181

Changes of assumptions  
$ 230,606

Net difference between projected and actual earnings on investments  
$ 13,034

Changes in proportionate share  
$ 593

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 61,663

Total (prior to post-MD contributions)  
$ 367,077

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ (22,275)

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>$ (21,467)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>78,118</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>23,097</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(89,363)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(12,662)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (22,275)</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01466061%

Employer’s proportionate share at MD  
0.01442352%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,200,898

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,944,296

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,313,435
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 799,442

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 419,179

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (26,288)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,228

Employer’s Total Pension Expense/(Income)  
$ 394,119

Deferred Outflow of Resources | Deferred Inflow of Resources
-----------------------------|-----------------------------
Differences between expected and actual experience | $ 94,027 | $ 0
Changes of assumptions | $ 354,410 | $ 0
Net difference between projected and actual earnings on investments | $ 20,031 | $ 0
Changes in proportionate share | $ 0 | $ 87,680
Differences between employer contributions and employer’s proportionate share of system contributions | $ 38,672 | $ 19,560
Total (prior to post-MD contributions) | $ 507,140 | $ 107,240
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 399,900

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>$ 67,271</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>227,142</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>153,996</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(50,804)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,296</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 399,900</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3372: Monument School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00847127%
Employer’s proportionate share at MD 0.00759245%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,271,734
Employer’s proportionate share of system NPL/(A) at MD $ 1,023,465
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,744,171
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 420,821

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 220,653
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (31,808)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 12,249

Employer’s Total Pension Expense/(Income) $ 201,094

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 49,495 $ 0
Changes of assumptions $ 186,559 $ 0
Net difference between projected and actual earnings on investments $ 10,544 $ 0
Changes in proportionate share $ 6,106 $ 127,206
Differences between employer contributions and employer’s proportionate share of system contributions $ 45,752 $ 5,840
Total (prior to post-MD contributions) $ 298,456 $ 133,046
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 165,410

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>$ 29,043</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>109,993</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>64,197</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(37,009)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(814)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 165,410</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3375: Dayville School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00961728%
Employer’s proportionate share at MD 0.00819378%

Employer’s proportionate share of system NPL/(A) at prior MD $1,443,777
Employer’s proportionate share of system NPL/(A) at MD $1,104,525

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,882,312
- Sensitivity: NPL/(A) using discount rate 1.00% higher $454,151

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $238,129
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(19,263)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $8,204

Employer’s Total Pension Expense/(Income) $227,070

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $53,415 $0
Changes of assumptions $201,335 $0
Net difference between projected and actual earnings on investments $11,379 $0
Changes in proportionate share $18,487 $102,276
Differences between employer contributions and employer’s proportionate share of system contributions $34,409 $2,424
Total (prior to post-MD contributions) $319,025 $104,700
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $214,325

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>$41,393</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>130,733</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>86,414</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(40,651)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,563)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$214,325</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00538459%

Employer’s proportionate share at MD  
0.00521581%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 808,352

Employer’s proportionate share of system NPL/(A) at MD  
$ 703,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,198,199

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 289,093

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 151,583

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,394)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,620

Employer’s Total Pension Expense/(Income)  
$ 158,809

<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>$ 34,002</td>
<td>$ 0</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 128,161</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 7,244</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Changes in proportion share                         | $ 16,956                      | $ 43,774

| Differences between employer contributions and employer’s proportionate share of system contributions | $ 50,473                      | $ 3,960

| Total (prior to post-MD contributions)              | $ 236,836                     | $ 47,734

| Contributions subsequent to the MD                 | TBD                           | N/A                           |

| Net Deferred Outflow/(Inflow) of Resources          | $ 189,102                     |

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>$ 40,614</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 96,577</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 62,433</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,144)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,621</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 189,102</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3392: Burns-Slater School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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 | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 0 | $ 0
Changes of assumptions  
$ 0 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 0
Changes in proportionate share  
$ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 426 | $ 0
Total (prior to post-MD contributions)  
$ 426 | $ 0
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 426

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>
</table>
| 1st Fiscal Year  
| 2nd Fiscal Year  
| 3rd Fiscal Year  
| 4th Fiscal Year  
| 5th Fiscal Year  
| Thereafter  
| Total  
| $ 185 | $ 175 | $ 66 | $ 0 | $ 0 | $ 0 | $ 426 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3394: Crane Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00386248%

Employer’s proportionate share at MD  
0.00377761%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 579,848

Employer’s proportionate share of system NPL/(A) at MD  
$ 509,223

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 867,809

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 209,379

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 109,786

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (6,466)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,814

Employer’s Total Pension Expense/(Income)  
$ 107,134

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 24,626 | $ 0
Changes of assumptions  | $ 92,822 | $ 0
Net difference between projected and actual earnings on investments  | $ 5,246 | $ 0
Changes in proportionate share  | $ 26,115 | $ 37,049
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 17,030 | $ 2,528
Total (prior to post-MD contributions)  | $ 165,839 | $ 39,577
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 126,262

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>$ 21,530</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 63,467</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 49,589</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(9,094)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 771</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 126,262</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00051516%
Employer’s proportionate share at MD 0.00046977%

Employer’s proportionate share of system NPL/(A) at prior MD $77,337
Employer’s proportionate share of system NPL/(A) at MD $63,325

- Sensitivity: NPL/(A) using discount rate 1.00% lower $107,918
- Sensitivity: NPL/(A) using discount rate 1.00% higher $26,038

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $13,653
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(1,451)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $710

Employer’s Total Pension Expense/(Income) $12,912

Deferred Outflow of Resources $3,062 $0
Deferred Inflow of Resources $11,543 $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) $18,294 $6,220
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $12,074

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>$2,266</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$7,380</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$4,487</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(2,059)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$12,074</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  
Discount rate  
7.50%  
Employer’s proportionate share at prior MD  
0.00185910%  
Employer’s proportionate share at MD  
0.00168636%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 279,094  
Employer’s proportionate share of system NPL/(A) at MD  
$ 227,322  

Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 387,398  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 93,469  

Employer Pension Expense for Measurement Period  
Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 49,009  
Net amortization of employer-specific deferred amounts from:  
o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (14,540)  
o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (3,834)  

Employer’s Total Pension Expense/(Income)  
$ 30,635  

Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
$ 10,993  
$ 0  
Changes of assumptions  
$ 41,437  
$ 0  
Net difference between projected and actual earnings on investments  
$ 2,342  
$ 0  
Changes in proportionate share  
$ 5,506  
$ 58,272  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,467  
$ 18,272  
Total (prior to post-MD contributions)  
$ 64,745  
$ 76,544  
Contributions subsequent to the MD  
TBD  
N/A  
Net Deferred Outflow/(Inflow) of Resources  
$ (11,799)  

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>$ (7,579)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,808</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,250</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(14,906)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,372)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -11,799</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00193142%
Employer’s proportionate share at MD 0.00161834%

Employer’s proportionate share of system NPL/(A) at prior MD $289,951

Employer’s proportionate share of system NPL/(A) at MD $218,153
- Sensitivity: NPL/(A) using discount rate 1.00% lower $371,772
- Sensitivity: NPL/(A) using discount rate 1.00% higher $89,699

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $47,032
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $4,489
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,221

Employer’s Total Pension Expense/(Income) $43,764

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $10,550 $0
Changes of assumptions $39,765 $0
Net difference between projected and actual earnings on investments $2,247 $0
Changes in proportionate share $3,401 $22,616
Differences between employer contributions and employer’s proportionate share of system contributions $4,725 $68
Total (prior to post-MD contributions) $60,688 $22,684
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $38,004

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</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>fiscal years</td>
<td></td>
</tr>
<tr>
<td>1st Fiscal Year</td>
<td>$7,092</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,744</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,964</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,876)</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>$38,004</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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) $ (10,809)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,042)

**Employer’s Total Pension Expense/(Income)** $ (12,851)

<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>

<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>$ 0</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>$ 0</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>$ 0</td>
<td>$ 0</td>
<td>25,942</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>$ 9,939</td>
<td>$ 7,306</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>$ 9,939</td>
<td>$ 33,248</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contributions subsequent to the MD</th>
<th>Deferred Outflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</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>
</tr>
</thead>
<tbody>
<tr>
<td>$ 23,309</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (12,851)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(11,023)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,799)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,883</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>481</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -23,309</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 $ 10,011 $ 0

Deferred Inflow of Resources $ 37,735 $ 0

Net difference between projected and actual earnings on investments $ 2,133 $ 0

Changes in proportionate share $ 2,509 $ 48,849

Differences between employer contributions and employer’s proportionate share of system contributions $ 6,176 $ 2,987

Total (prior to post-MD contributions) $ 58,564 $ 51,836

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 6,728

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

Employer subsequent fiscal years

Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)

1st Fiscal Year $ (1,485)

2nd Fiscal Year 15,069

3rd Fiscal Year 6,203

4th Fiscal Year (11,875)

5th Fiscal Year (1,184)

Thereafter 0

Total $ 6,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00157987%

Employer’s proportionate share at MD  
0.00189562%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 237,175

Employer’s proportionate share of system NPL/(A) at MD  
$ 255,530

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 435,470

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 105,067

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 55,091

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (6,096)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 143

Employer’s Total Pension Expense/(Income)  
$ 49,138

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 12,358 | $ 0
Changes of assumptions  
$ 46,579 | $ 0
Net difference between projected and actual earnings on investments  
$ 2,633 | $ 0
Changes in proportionate share  
$ 23,497 | $ 39,432
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,687 | $ 3,460
Total (prior to post-MD contributions)  
$ 89,754 | $ 42,892
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 46,862

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>$ 6,182</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 26,692</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 16,068</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(4,064)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,983</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 46,862</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01187136%
Employer’s proportionate share at MD  0.00855953%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,782,167
Employer’s proportionate share of system NPL/(A) at MD  $ 1,153,828

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,966,333
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 474,423

Employer Pension expense for measurement period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 248,758
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (86,662)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,854)

Employer’s total pension expense/(income)  $ 159,242

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 55,800  $ 0
Changes of assumptions  $ 210,322  $ 0
Net difference between projected and actual earnings on investments  $ 11,887  $ 0
Changes in proportionate share  $ 0  $ 334,846
Differences between employer contributions and employer’s proportionate share of system contributions  $ 12,187  $ 24,711
Total (prior to post-MD contributions)  $ 290,196  $ 359,557
Contributions subsequent to the MD  TBD  N/A
Net deferred outflow/(inflow) of resources  $ (69,361)

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>$ (34,723)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>56,790</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,043</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(88,797)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(13,674)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -69,361</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015
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): $499

Employer’s Total Pension Expense/(Income): $499

<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>$1,340</td>
<td>$0</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions): $1,340
Contributions subsequent to the MD: TBD
Net Deferred Outflow/(Inflow) of Resources: $1,340

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>$499</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$499</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$295</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$47</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>$1,340</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 20, 2018.
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)]  
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 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>$1,087,440</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,780,544</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,481,657</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(935,855)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$28,779</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,442,566</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.10533443%

Employer’s proportionate share at MD  
0.11036155%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 15,813,144

Employer’s proportionate share of system NPL/(A) at MD  
$ 14,876,779

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 25,352,747
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 6,116,929

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,207,345

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (110,369)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (108,200)

Employer’s Total Pension Expense/(Income)  
$ 2,988,776

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 719,447  
Changes of assumptions  
$ 2,711,771  
Net difference between projected and actual earnings on investments  
$ 153,266  
Changes in proportionate share  
$ 340,485  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 30,763  
Total (prior to post-MD contributions)  
$ 3,955,732  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 2,971,546

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>$ 487,898</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,686,967</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,123,264</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(360,527)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,944</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,971,546</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.23026013%
Employer’s proportionate share at MD 0.21632438%

employer’s proportionate share of system NPL/(A) at prior MD $34,567,392

Employer’s proportionate share of system NPL/(A) at MD $29,160,608

- Sensitivity: NPL/(A) using discount rate 1.00% lower $49,695,001
- Sensitivity: NPL/(A) using discount rate 1.00% higher $11,990,053

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $6,286,854

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(664,623)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $365,393

Employer’s Total Pension Expense/(Income) $5,987,624

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $1,410,219 | $0
Changes of assumptions | $5,315,459 | $0
Net difference between projected and actual earnings on investments | $300,423 | $0
Changes in proportionate share | $0 | $2,411,780
Differences between employer contributions and employer’s proportionate share of system contributions | $1,300,892 | $55,326
Total (prior to post-MD contributions) | $8,326,993 | $2,467,106
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $5,859,887

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>$1,085,546</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,464,801</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,173,766</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(879,817)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$15,591</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,859,887</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.32885809%
Employer’s proportionate share at MD 0.30187973%

Employer’s proportionate share of system NPL/(A) at prior MD $ 49,369,235
Employer’s proportionate share of system NPL/(A) at MD $ 40,693,502
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 69,349,157
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 16,732,067

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 8,773,277
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (886,863)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 390,523

Employer’s Total Pension Expense/(Income) $ 8,276,937

| Differences between expected and actual experience | $ 1,967,955 | $ 0 |
| Changes of assumptions | $ 7,417,699 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 419,238 | $ 0 |
| Changes in proportionate share | $ 49,661 | $ 3,419,868 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,511,284 | $ 25,755 |
| Total (prior to post-MD contributions) | $ 11,365,837 | $ 3,445,623 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 7,920,214 |

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>$ 1,436,109</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 47,280,033</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,013,707</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (1,257,903)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 270</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,920,214</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.28263035%

Employer’s proportionate share at MD  
0.25803947%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 42,429,378

Employer’s proportionate share of system NPL/(A) at MD  
$ 34,783,818

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 59,277,977
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 14,302,165

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 7,499,185

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (857,715)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 409,735

Employer’s Total Pension Expense/(Income)  
$ 7,051,205

Deferred Outflow of Resources  
$ 1,682,160

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 1,682,160

Changes of assumptions  
$ 6,340,470

Net difference between projected and actual earnings on investments  
$ 358,355

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,457,313

Total (prior to post-MD contributions)  
$ 9,838,298

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 6,683,169

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>$ 1,203,830</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,006,773</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,563,284</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (1,085,087)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (5,631)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,683,169</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05562412%
Employer’s proportionate share at MD 0.05054947%

Employer’s proportionate share of system NPL/(A) at prior MD $ 8,350,472
Employer’s proportionate share of system NPL/(A) at MD $ 6,814,088
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,612,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,801,769

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,469,077
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (250,765)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 53,948

Employer’s Total Pension Expense/(Income) $ 1,272,260

Deferred Outflow of Resources

Differences between expected and actual experience $ 329,532 $ 0
Changes of assumptions $ 1,242,087 $ 0
Net difference between projected and actual earnings on investments $ 70,201 $ 0
Changes in proportionate share $ 0 $ 875,547
Differences between employer contributions and employer’s proportionate share of system contributions $ 302,257 $ 37,963
Total (prior to post-MD contributions) $ 1,944,077 $ 913,510
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,030,567

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>$ 126,770</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 686,547</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 437,031</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(221,669)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,887</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,030,567</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01811084%
Employer’s proportionate share at MD 0.01732097%

Employer’s proportionate share of system NPL/(A) at prior MD $2,718,858
Employer’s proportionate share of system NPL/(A) at MD $2,334,873

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,979,050
- Sensitivity: NPL/(A) using discount rate 1.00% higher $960,037

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $503,385
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(70,004)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $19,392

Employer’s Total Pension Expense/(Income) $452,773

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $112,915 $0
Changes of assumptions $425,606 $0
Net difference between projected and actual earnings on investments $24,055 $0
Changes in proportionate share $13,206 $261,614
Differences between employer contributions and employer’s proportionate share of system contributions $75,448 $601
Total (prior to post-MD contributions) $651,230 $262,215
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $389,015

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>$60,266</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$249,488</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$148,826</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(72,697)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,132</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$389,015</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3439: Butte Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) \( [NPL/(A)] \)  
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 | $106,600 | $0  
Changes of assumptions | $401,801 | $0  
Net difference between projected and actual earnings on investments | $22,709 | $0  
Changes in proportionate share | $7,397 | $224,252  
Differences between employer contributions and employer’s proportionate share of system contributions | $61,171 | $3,853  
Total (prior to post-MD contributions) | $599,678 | $228,105  
Contributions subsequent to the MD | TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources | $371,573 | 

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>$67,639</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$244,666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$148,077</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(84,090)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(4,719)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$371,573</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00306492%
Employer’s proportionate share at MD 0.00156336%
Employer’s proportionate share of system NPL/(A) at prior MD $ 460,116
**Employer’s proportionate share of system NPL/(A) at MD $ 210,742**
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 359,142
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 86,651

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 45,435
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (25,433)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,695

**Employer’s Total Pension Expense/(Income) $ 21,697**

<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>$ 10,192</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 38,414</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 2,171</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 6,990</td>
<td>$ 117,189</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 8,613</td>
<td>$ 5,128</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 66,380</td>
<td>$ 122,317</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ (55,937)</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (13,730)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,532</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,104)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(29,218)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,418)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -55,937</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05515161%
Employer’s proportionate share at MD 0.05457154%

Employer’s proportionate share of system NPL/(A) at prior MD $8,279,537
Employer’s proportionate share of system NPL/(A) at MD $7,356,264

- Sensitivity: NPL/(A) using discount rate 1.00% lower $12,536,417
- Sensitivity: NPL/(A) using discount rate 1.00% higher $3,024,697

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,585,967
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(25,200)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $69,444

Employer’s Total Pension Expense/(Income) $1,630,211

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $355,752 $0
Changes of assumptions $1,340,916 $0
Net difference between projected and actual earnings on investments $75,787 $0
Changes in proportionate share $32,184 $136,552
Differences between employer contributions and employer’s proportionate share of system contributions $218,175 $0
Total (prior to post-MD contributions) $2,022,814 $136,552
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,886,262

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>$393,577</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$983,004</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$650,928</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(158,395)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$17,147</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,886,262</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3446: Ashwood School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00059411%

Employer’s proportionate share at MD  
0.00052103%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 89,190

Employer’s proportionate share of system NPL/(A) at MD  
$ 70,235

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 119,693

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 28,879

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 15,142

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 6,287
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,017

Employer’s Total Pension Expense/(Income)  
$ 23,446

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 3,397  |  $ 0
Changes of assumptions  
$ 12,803  |  $ 0
Net difference between projected and actual earnings on investments  
$ 724  |  $ 0
Changes in proportionate share  
$ 24,546  |  $ 4,950
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,749  |  $ 0
Total (prior to post-MD contributions)  
$ 46,219  |  $ 4,950
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 41,269

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>$ 11,639</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,101</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,088</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(375)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(185)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 41,269</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.20920767%
Employer’s proportionate share at MD 0.19314068%

Employer’s proportionate share of system NPL/(A) at prior MD $31,406,929
**Employer’s proportionate share of system NPL/(A) at MD $26,035,437**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $44,369,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher $10,705,067

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $5,613,085
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(486,753)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(169,411)

**Employer’s Total Pension Expense/(Income)** $4,956,921

| Differences between expected and actual experience | $1,259,085 | $0 |
| Changes of assumptions | $4,745,796 | $0 |
| Net difference between projected and actual earnings on investments | $268,226 | $0 |
| Changes in proportionate share | $0 | $1,797,006 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $380,594 |
| Total (prior to post-MD contributions) | $6,273,107 | $2,177,600 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $4,095,507 |

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>$580,204</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,722,568</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,765,371</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(931,937)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(40,699)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,095,507</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00335913%

Employer’s proportionate share at MD  
0.00247203%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 504,283

Employer’s proportionate share of system NPL/(A) at MD  
$ 333,231

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 567,886
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 137,015

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 71,843

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (14,882)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 2,157

Employer’s Total Pension Expense/(Income)  
$ 59,118

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 16,115  
$ 0

Changes of assumptions  
$ 60,742  
$ 0

Net difference between projected and actual earnings on investments  
$ 3,433  
$ 0

Changes in proportionate share  
$ 0  
$ 62,695

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 5,742  
$ 2,171

Total (prior to post-MD contributions)  
$ 86,032  
$ 64,866

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 21,166

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>$ 3,099</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>29,117</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,222</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(21,690)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,583)</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 7,876 $ 0
Total (prior to post-MD contributions) $ 7,876 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 7,876

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>$ 2,655</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,627</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,073</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 521</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>$ 7,876</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
**June 30, 2017**

Actuarial Valuation Date (liability rolled forward to MD)  
**December 31, 2015**

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.51956595%

Employer’s proportionate share at MD  
0.47519853%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 77,998,913

Employer’s proportionate share of system NPL/(A) at MD  
$ 64,056,941

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 109,164,724
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 26,338,482

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 13,810,296

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,505,791)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 648,255

Employer’s Total Pension Expense/(Income)  
$ 12,952,760

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 3,097,821  
Changes of assumptions  
$ 11,676,438  
Net difference between projected and actual earnings on investments  
$ 659,937  
Changes in proportionate share  
$ 0  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,493,448  
Total (prior to post-MD contributions)  
$ 17,927,644  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 12,190,475

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>
</table>
| 1st Fiscal Year  
$ 2,184,393  
2nd Fiscal Year  
7,352,083  
3rd Fiscal Year  
4,670,975  
4th Fiscal Year  
(2,010,451)  
5th Fiscal Year  
(6,525)  
Thereafter  
0  
Total  
$ 12,190,475 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 1,005

Employer’s Total Pension Expense/(Income)  
$ 1,005

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,952 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,952 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,952 |

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>$ 1,005</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>992</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>765</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>190</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>$ 2,952</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 20, 2018.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.48785596%
Employer's proportionate share at MD 0.51193830%

Employer’s proportionate share of system NPL/(A) at prior MD $73,238,507
**Employer’s proportionate share of system NPL/(A) at MD** $69,009,476
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $117,604,748
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $28,374,830

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $14,878,033
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(646,438)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $421,464

Employer’s Total Pension Expense/(Income) $14,653,059

| Differences between expected and actual experience | $3,337,328 | $0 |
| Changes of assumptions | $12,579,196 | $0 |
| Net difference between projected and actual earnings on investments | $710,959 | $0 |
| Changes in proportionate share | $1,818,052 | $3,642,082 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $2,310,517 | $356,223 |
| Total (prior to post-MD contributions) | $20,756,052 | $3,998,305 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $16,757,747 |

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>$3,052,140</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,710,594</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,909,046</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,208,744)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>294,711</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$16,757,747</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3457: Klamath Falls City Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.26404411%

Employer’s proportionate share at MD  
0.23646445%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 39,639,152

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 31,875,497

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 54,321,667

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 13,106,342

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 6,872,168

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,077,447)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 355,931

**Employer’s Total Pension Expense/(Income)**  
$ 6,150,652

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
</table>
| Differences between expected and actual experience  
  $ 1,541,513 | $ 0|
| Changes of assumptions  
  $ 5,810,335 | $ 0|
| Net difference between projected and actual earnings on investments  
  $ 328,392 | $ 0|
| Changes in proportionate share  
  $ 0 | $ 3,943,283|
| Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 1,332,970 | $ 33,412|
| Total (prior to post-MD contributions)  
  $ 9,013,210 | $ 3,976,695|
| Contributions subsequent to the MD  
  TBD | N/A|
| Net Deferred Outflow/(Inflow) of Resources  
  $ 5,036,515 | |

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>$ 792,184</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,360,543</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,046,515</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,135,279)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(27,448)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 5,036,515</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3460: Union School District 5  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

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)  
    $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 proportion share | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $224 | $0 |
| Total (prior to post-MD contributions) | $224 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $224 |

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>$93</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>93</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>38</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>$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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%

Employer’s proportionate share at prior MD  0.06389148%

Employer’s proportionate share at MD  0.05830995%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 9,591,595

Employer’s proportionate share of system NPL/(A) at MD  $ 7,860,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 13,395,222
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 3,231,903

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,694,613

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (187,087)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 88,668

Employer’s Total Pension Expense/(Income)  $ 1,596,194

Deferred Outflow of Resources  $ 380,123  $ 0
Deferred Inflow of Resources  $ 1,432,775  $ 0

Differences between expected and actual experience

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)  $ 2,209,444  $ 719,542
Contributions subsequent to the MD  TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  $ 1,489,902

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>$ 274,845</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>906,345</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>567,333</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(255,373)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,249)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,489,902</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3462: Paisley School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01224303%
Employer’s proportionate share at MD  0.01034150%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,837,963
**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,394,038
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,375,695
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 573,191

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 300,546
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (39,349)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 14,867

**Employer’s Total Pension Expense/(Income)**  $ 276,064

<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  $ 67,416</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions  $ 254,108</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments  $ 14,362</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share  $ 509</td>
<td>$ 160,507</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions  $ 55,805</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)  $ 392,200</td>
<td>$ 160,507</td>
</tr>
<tr>
<td>Contributions subsequent to the MD  TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources  $ 231,693</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 41,718</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>154,178</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>94,965</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(55,098)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,069)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 231,693</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02151645%
Employer’s proportionate share at MD 0.01712229%

Employer’s proportionate share of system NPL/(A) at prior MD $3,230,119

Employer’s proportionate share of system NPL/(A) at MD $2,308,091

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,933,409
- Sensitivity: NPL/(A) using discount rate 1.00% higher $949,025

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $497,611
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(150,080)
  - 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) $363,851

Deferred Outflow of Resources

Differences between expected and actual experience $111,620 $0
Changes of assumptions $420,724 $0
Net difference between projected and actual earnings on investments $23,779 $0
Changes in proportionate share $0 $558,066
Differences between employer contributions and employer’s proportionate share of system contributions $133,635 $46,729
Total (prior to post-MD contributions) $689,758 $604,795
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $84,963

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>$(24,154)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>163,172</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>83,040</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(124,322)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(12,774)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$84,963</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] \(\text{June 30, 2017}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2015}\)

Discount rate \(7.50\%\)

Employer’s proportionate share at prior MD \(0.00153299\%\)

Employer’s proportionate share at MD \(0.00140095\%\)

Employer’s proportionate share of system NPL/(A) at prior MD \(\$230,137\)

**Employer’s proportionate share of system NPL/(A) at MD** \(\$188,849\)

- Sensitivity: NPL/(A) using discount rate 1.00% lower \(\$321,832\)
- Sensitivity: NPL/(A) using discount rate 1.00% higher \(\$77,649\)

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) \(\$40,715\)

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \(\$4,768\)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \(\$1,769\)

**Employer’s Total Pension Expense/(Income)** \(\$37,716\)

| Differences between expected and actual experience | \$9,133 | \$0 |
| Changes of assumptions | \$34,424 | \$0 |
| Net difference between projected and actual earnings on investments | \$1,946 | \$0 |
| Changes in proportionate share | \$1,547 | \$19,936 |
| Differences between employer contributions and employer’s proportionate share of system contributions | \$7,155 | \$924 |
| Total (prior to post-MD contributions) | \$54,205 | \$20,860 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | \$33,345 |

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>$5,969</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$21,083</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$12,761</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(6,399)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(69)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$33,345</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00143905%

Employer’s proportionate share at MD  

0.00128174%

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

$ 216,035

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

$ 172,779

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

$ 294,447

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

$ 71,042

Employer Pension Expense for Measurement Period

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

$ 37,250

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

$ (5,849)

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

$ 1,659

Employer’s Total Pension Expense/(Income)  

$ 33,060

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  

$ 8,356 | $ 0

Changes of assumptions  

$ 31,495 | $ 0

Net difference between projected and actual earnings on investments  

$ 1,780 | $ 0

Changes in proportionate share  

$ 0 | $ 21,423

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

$ 10,037 | $ 2,770

Total (prior to post-MD contributions)  

$ 51,668 | $ 24,193

Contributions subsequent to the MD  

TBD | N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 27,475

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>$ 4,015</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,010</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,717</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,031)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(237)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,475</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.06352305%

Employer’s proportionate share at MD  
0.06232300%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 9,536,285

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,401,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,317,117
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,454,331

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,811,241
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (163,340)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 59,048

Employer’s Total Pension Expense/(Income)  
$ 1,706,949

Deferred Outflow of Resources  
$ 406,284

Deferred Inflow of Resources  
$ 0

Changes of assumptions  
$ 1,531,382

Net difference between projected and actual earnings on investments  
$ 86,552

Changes in proportionate share  
$ 25,295

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 283,882

Total (prior to post-MD contributions)  
$ 2,333,395

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,711,583

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>$ 294,662</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>980,253</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>633,359</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(214,738)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,047</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,711,583</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
1.14553912%

Employer’s proportionate share at MD  
1.11662335%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 171,972,020

Employer’s proportionate share of system NPL/(A) at MD  
$ 150,521,250

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 256,515,693
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 61,890,267

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 32,451,487

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,908,671)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 575,315

Employer’s Total Pension Expense/(Income)  
$ 31,118,131

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 7,279,272  
$ 0
Changes of assumptions  
$ 27,437,339  
$ 0
Net difference between projected and actual earnings on investments  
$ 1,550,722  
$ 0
Changes in proportionate share  
$ 0  
$ 6,556,229
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,937,233  
$ 54,675
Total (prior to post-MD contributions)  
$ 38,204,566  
$ 6,610,904
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 31,593,662

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>$ 5,814,581</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 17,962,978</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 11,747,336</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,084,369)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 153,135</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 31,593,662</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.57518871%

Employer’s proportionate share at MD  
0.55842313%

Employer’s proportionate share of system NPL/(A) at prior MD  
$86,349,181

Employer’s proportionate share of system NPL/(A) at MD  
$75,275,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $128,283,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $30,951,311

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $16,228,983
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $292,999
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $383,815

Employer’s Total Pension Expense/(Income)  
$15,552,169

| Differences between expected and actual experience | $3,640,362 | $0 |
| Changes of assumptions | $13,721,408 | $0 |
| Net difference between projected and actual earnings on investments | $775,516 | $0 |
| Changes in proportionate share | $0 | $1,217,430 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $25,210 | $1,344,766 |
| Total (prior to post-MD contributions) | $18,162,496 | $2,562,196 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $15,600,300 |

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>$2,897,868</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$9,033,588</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$5,945,540</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$2,257,910</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(18,785)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$15,600,300</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05956165%

Employer’s proportionate share at MD  
0.05836260%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,941,587

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,867,301

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,407,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,234,821

Employer’s proportionate share of system Pension Expense/(Income)  
$ 1,696,143

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ 68,481
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ (93,228)

Employer’s Total Pension Expense/(Income)  
$ 1,671,396

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 380,466  |  $ 0
Changes of assumptions  
$ 1,434,069  |  $ 0
Net difference between projected and actual earnings on investments  
$ 81,052  |  $ 0
Changes in proportionate share  
$ 349,970  |  $ 126,056
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 18,574  |  $ 373,235
Total (prior to post-MD contributions)  
$ 2,264,131  |  $ 499,291
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,764,840

Employer subsequent fiscal years  |  Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year  |  $ 348,855
2nd Fiscal Year  |  $ 990,200
3rd Fiscal Year  |  $ 673,863
4th Fiscal Year  |  $ (237,976)
5th Fiscal Year  |  $ (10,103)
Thereafter  |  $ 0
Total  |  $ 1,764,840

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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02215418%

Employer’s proportionate share at MD  
0.01952654%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,325,857

Employer’s proportionate share of system NPL/(A) at MD  
$2,632,185

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,485,724
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,082,283

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $567,483
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $115,338
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $13,851

Employer’s Total Pension Expense/(Income)  

$465,996

Deferred Outflow of Resources:  
Differences between expected and actual experience  
$127,294
Changes of assumptions  
$479,800
Net difference between projected and actual earnings on investments  
$27,118
Changes in proportionate share  
$0
Differences between employer contributions and employer’s proportionate share of system contributions  
$73,687
Total (prior to post-MD contributions)  
$707,899
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$282,607

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Outflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$23,510</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>237,371</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>137,084</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>109,825</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,533)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$282,607</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.08595052%

Employer’s proportionate share at MD 0.08128023%

Employer’s proportionate share of system NPL/(A) at prior MD $12,903,169

Employer’s proportionate share of system NPL/(A) at MD $10,956,606

- Sensitivity: NPL/(A) using discount rate 1.00% lower $18,672,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,505,060

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $2,362,179

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $166,959
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $53,370

Employer’s Total Pension Expense/(Income) $2,248,590

Deferred Outflow of Resources $529,866 $0
Changes of assumptions $1,997,194 $0
Net difference between projected and actual earnings on investments $112,879 $0
Changes in proportionate share $0 $621,246
Differences between employer contributions and employer’s proportionate share of system contributions $183,698 $10,169
Total (prior to post-MD contributions) $2,823,637 $631,415
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,192,222

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>$406,717</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,289,290</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>828,397</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(332,275)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>93</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,192,222</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 20, 2018.
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)] 
Actuarial Valuation Date (liability rolled forward to MD) 
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10597055%
Employer’s proportionate share at MD 0.12209623%

Employer’s proportionate share of system NPL/(A) at prior MD $ 15,908,640
Employer’s proportionate share of system NPL/(A) at MD $ 16,458,618
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 28,048,490
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,767,339

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,548,380
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 489,347
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (354,065)

Employer’s Total Pension Expense/(Income) $ 3,683,662

<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>$ 795,946</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 169,562</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 1,772,258</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 37,209</td>
<td>$ 1,386,242</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,775,087</td>
<td>$ 1,386,242</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>$ 4,388,845</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 916,867</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,242,636</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,512,845</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(326,379)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,877</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,388,845</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.42663054%
Employer’s proportionate share at MD 0.40884065%

Employer’s proportionate share of system NPL/(A) at prior MD $ 64,047,150

Employer’s proportionate share of system NPL/(A) at MD $ 55,111,874

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 93,920,696
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 22,660,512

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,881,793

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ (550,388)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 514,291

Employer’s Total Pension Expense/(Income) $ 11,845,696

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,665,234 $ 0
Changes of assumptions $ 10,045,912 $ 0
Net difference between projected and actual earnings on investments $ 567,782 $ 0
Changes in proportionate share $ 0 $ 1,960,324
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,213,004 $ 156,660
Total (prior to post-MD contributions) $ 15,491,932 $ 2,116,984
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 13,374,948

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>$ 2,581,050</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,090,726</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,891,826</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,267,718)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>79,063</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 13,374,948</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 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.02655744%  

Employer’s proportionate share at MD  
0.02644327%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,986,888  

Employer’s proportionate share of system NPL/(A) at MD  
$3,564,563  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $6,074,666  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,465,652  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $768,499  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (65,530)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $35,751  

Employer’s Total Pension Expense/(Income)  
$738,720  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

Differences between expected and actual experience  
$172,384  
$0  

Changes of assumptions  
$649,756  
$0  

Net difference between projected and actual earnings on investments  
$36,723  
$0  

Changes in proportionate share  
$0  
$213,120  

Differences between employer contributions and employer’s proportionate share of system contributions  
$146,035  
$9,733  

Total (prior to post-MD contributions)  
$1,004,898  
$222,853  

Contributions subsequent to the MD  
TBD  
N/A  

Net Deferred Outflow/(Inflow) of Resources  
$782,045  

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>$139,495</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>427,246</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>282,413</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(78,015)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,906</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$782,045</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3519: McKenzie School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02482073%

Employer’s proportionate share at MD  
0.02347842%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,726,168

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,164,900

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 5,393,567
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,301,321

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 682,334

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (93,632)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,863

Employer’s Total Pension Expense/(Income)  
$ 594,565

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 153,056  
$ 0

Changes of assumptions  
$ 576,905  
$ 0

Net difference between projected and actual earnings on investments  
$ 32,606  
$ 0

Changes in proportionate share  
$ 0  
$ 327,841

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 87,316  
$ 33,580

Total (prior to post-MD contributions)  
$ 849,883  
$ 361,421

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 488,462

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>$ 62,525</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>323,188</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>203,265</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(102,140)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,624</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 488,462</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.13160828%
Employer’s proportionate share at MD  0.10942923%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 19,757,459
Employer’s proportionate share of system NPL/(A) at MD  $ 14,751,102

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 25,138,570
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 6,065,254

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 3,180,250
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (573,367)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 115,793

Employer’s Total Pension Expense/(Income)  $ 2,722,676

| Differences between expected and actual experience | $ 713,370 | $ 0 |
| Changes of assumptions | $ 2,688,863 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 151,971 | $ 0 |
| Changes in proportionate share | $ 22,488 | $ 2,272,371 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 500,116 | $ 52,680 |
| Total (prior to post-MD contributions) | $ 4,076,808 | $ 2,325,051 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,076,808 | $ 2,325,051 |

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>$ 242,925</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,431,714</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 813,232</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (676,688)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (59,426)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,751,757</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02624425%
Employer’s proportionate share at MD 0.02471053%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,939,871
Employer’s proportionate share of system NPL/(A) at MD $ 3,330,989

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,676,613
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,369,612

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 718,141
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (44,176)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 22,707

Employer’s Total Pension Expense/(Income) $ 696,672

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 161,088 | $ 0
Changes of assumptions $ 607,180 | $ 0
Net difference between projected and actual earnings on investments $ 34,317 | $ 0
Changes in proportionate share $ 17,849 | $ 194,477
Differences between employer contributions and employer’s proportionate share of system contributions $ 107,383 | $ 14,130
Total (prior to post-MD contributions) $ 927,817 | $ 208,607
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 719,210

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>$ 136,713</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>405,363</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>263,373</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(89,796)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,556</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 719,210</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.04549383%

Employer’s proportionate share at MD  
0.04049214%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,829,680

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,458,356

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 9,302,035

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,244,328

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,176,789

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (133,739)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ 73,938

Employer’s Total Pension Expense/(Income)  
$ 1,116,988

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 263,968 | $ 0 |
| Changes of assumptions | $ 994,961 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 56,234 | $ 0 |
| Changes in proportion share | $ 0 | $ 508,621 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 268,226 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,583,389 | $ 508,621 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,074,768 |

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>$ 199,405</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 640,623</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 414,247</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(175,153)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,355)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,074,768</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3527: Marcola School District 79

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01913700%
Employer’s proportionate share at MD 0.02052073%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,872,908
Employer’s proportionate share of system NPL/(A) at MD $ 2,766,202

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,714,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,137,388

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 596,377
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,556)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,784

Employer’s Total Pension Expense/(Income) $ 592,605

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 133,775 $ 0
Changes of assumptions $ 504,229 $ 0
Net difference between projected and actual earnings on investments $ 28,498 $ 0
Changes in proportionate share $ 93,720 $ 92,472
Differences between employer contributions and employer’s proportionate share of system contributions $ 78,853 $ 19,498
Total (prior to post-MD contributions) $ 839,075 $ 111,970
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 727,105

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>$ 127,589</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>354,686</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>264,028</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(32,523)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,326</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 727,105</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02480880%
Employer’s proportionate share at MD 0.02311109%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,724,377

Employer’s proportionate share of system NPL/(A) at MD $ 3,115,384
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,309,183
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,280,962

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 671,658
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (64,112)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 22,964

Employer’s Total Pension Expense/(Income) $ 630,510

Deferred Outflow of Resources $ 150,661 $ 0
Deferred Inflow of Resources $ 567,879 $ 0

Differences between expected and actual experience $ 32,096 $ 0
Changes of assumptions $ 32,794 $ 283,405
Net difference between projected and actual earnings on investments $ 91,413 $ 9,022
Changes in proportionate share $ 874,843 $ 292,427
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 582,416

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>$ 106,795</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 357,517</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 218,840</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (100,820)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 84</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 582,416</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.06483781%
Employer’s proportionate share at MD 0.07017561%

Employer’s proportionate share of system NPL/(A) at prior MD $ 9,733,661
Employer’s proportionate share of system NPL/(A) at MD $ 9,459,699

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 16,121,054
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,889,572

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,039,455
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 115,186
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (97,262)

Employer’s Total Pension Expense/(Income) $ 2,057,379

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 457,475 | $ 0
Changes of assumptions | $ 1,724,334 | $ 0
Net difference between projected and actual earnings on investments | $ 97,457 | $ 0
Changes in proportionate share | $ 500,407 | $ 26,340
Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,288 | $ 384,611
Total (prior to post-MD contributions) | $ 2,784,961 | $ 410,951
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,374,010

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>$ 467,145</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,233,168</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 848,523</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (196,069)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,244</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,374,010</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3579: Lincoln County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00461119%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 621,590

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,059,303
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 255,581

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 134,011
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 72,631
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,894)

Employer’s Total Pension Expense/(Income)  
$ 197,748

Deferred Outflow of Resources  
$ 30,060

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 30,060

Changes of assumptions  
$ 113,305

Net difference between projected and actual earnings on investments  
$ 6,404

Changes in proportionate share  
$ 312,315

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

Total (prior to post-MD contributions)  
$ 462,084

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 423,842

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>$ 93,255</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>143,677</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>117,788</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>49,079</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,043</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 423,842</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
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>$ 331</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 331</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>$ 331</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>71</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8</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>$ 331</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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)  $ 735

Employer’s Total Pension Expense/(Income)  $ 735

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,081 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,081 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,081 |

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>$ 735</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>735</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>503</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>$ 2,081</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3613: Harris School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ 141

Employer’s Total Pension Expense/(Income) $ 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>$ 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>$ 340</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 340</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>$ 340</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$ 58</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05722421%

Employer’s proportionate share at MD  
0.05404911%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,590,683

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,285,840

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 12,416,402

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,995,741

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,570,784

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (148,595)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 52,803

Employer’s Total Pension Expense/(Income)  
$ 1,474,992

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 352,346  |  $ 0
Changes of assumptions  | $ 1,328,079  |  $ 0
Net difference between projected and actual earnings on investments  | $ 75,061  |  $ 0
Changes in proportionate share  | $ 14,586  |  $ 560,431
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 228,848  |  $ 11,179
Total (prior to post-MD contributions)  | $ 1,998,920  |  $ 571,610
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  |  | $ 1,427,310

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>$ 250,197</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 843,996</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 540,516</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (212,879)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,480</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,427,310</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04971373%
Employer’s proportionate share at MD 0.06646075%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,463,185
Employer’s proportionate share of system NPL/(A) at MD $ 8,958,934
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 15,267,660
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,683,671

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,931,493
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 510,478
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(146,731)

Employer’s Total Pension Expense/(Income) $ 2,295,240

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 433,258 $ 0
Changes of assumptions $ 1,633,054 $ 0
Net difference between projected and actual earnings on investments $ 92,298 $ 0
Changes in proportionate share $ 1,936,275 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 117,351 $ 813,503
Total (prior to post-MD contributions) $ 4,212,236 $ 813,503
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,398,733

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>$ 789,188</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,501,457</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,083,701</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(29,530)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>53,917</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,398,733</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3626: Wyatt School District 63Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 40

Employer’s Total Pension Expense/(Income)  
$ 40

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  
$ 93  
$ 0

Total (prior to post-MD contributions)  
$ 93  
$ 0

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 93

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>$ 40</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>39</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14</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>$ 93</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3647: Scio School District 95C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
[209x750]June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
[209x750]December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05966089%

Employer’s proportionate share at MD  
0.04794694%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,956,485

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,463,266

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 11,014,585

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,657,520

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,393,442

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (258,192)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 61,445

Employer’s Total Pension Expense/(Income)  
$ 1,196,695

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 312,566  | $ 0
Changes of assumptions  
$ 1,178,138  | $ 0
Net difference between projected and actual earnings on investments  
$ 66,587  | $ 0
Changes in proportionate share  
$ 0  | $ 1,022,133
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 225,794  | $ 46,694
Total (prior to post-MD contributions)  
$ 1,783,085  | $ 1,068,827
Contributions subsequent to the MD  
TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 714,258

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>$ 110,180</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>629,467</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>341,691</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(329,862)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(37,218)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 714,258</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01362642%
Employer’s proportionate share at MD 0.01904239%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,045,642

**Employer’s proportionate share of system NPL/(A) at MD** $ 2,566,921

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,374,503
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,055,449

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 553,413

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 103,502
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (42,094)

**Employer’s Total Pension Expense/(Income)** $ 614,821

<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>$ 124,137</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 467,904</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 26,445</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 599,580</td>
<td>$ 125,608</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,266,619</td>
<td>$ 353,980</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>$ 912,639</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 183,306</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>394,828</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>312,131</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,006</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,369</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 912,639</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3676: Harrisburg High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

<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>

| Changes of assumptions                           | $ 0                           | $ 0                           |

| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |

Changes in proportion share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 678

Total (prior to post-MD contributions)  
$ 678

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 678

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>$ 276</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 276</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 120</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6</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>$ 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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.14361273%
Employer’s proportionate share at MD 0.14188113%

Employer’s proportionate share of system NPL/(A) at prior MD $ 21,559,605
Employer’s proportionate share of system NPL/(A) at MD $ 19,125,630

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 32,593,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,863,942

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,123,372
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (174,076)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,965

Employer’s Total Pension Expense/(Income) $ 3,956,261

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 924,924 | $ 0
Changes of assumptions | $ 3,486,261 | $ 0
Net difference between projected and actual earnings on investments | $ 197,039 | $ 0
Changes in proportionate share | $ 11,247 | $ 617,185
Differences between employer contributions and employer’s proportionate share of system contributions | $ 82,251 | $ 159,997
Total (prior to post-MD contributions) | $ 4,701,722 | $ 777,182
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 3,924,540

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>$ 741,125</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,279,559</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,453,132</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(559,096)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,820</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,924,540</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3687: Juntura Grade School

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

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>$ 5,684</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,704</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,138</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,562)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>496</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 26,460</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 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  
$ 0

Changes of assumptions  
$ 0  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 0

Changes in proportionate share  
$ 0  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 33  
$ 0

Total (prior to post-MD contributions)  
$ 33  
$ 0

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 33

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>$ 14</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5</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>$ 33</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09667970%
Employer’s proportionate share at MD 0.08681400%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,513,868
Employer’s proportionate share of system NPL/(A) at MD $ 11,702,560
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 19,943,299
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,811,776

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,523,002
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (439,463)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 76,257

Employer’s Total Pension Expense/(Income) $ 2,159,796

Deferred Outflow of Resources | Deferred Inflow of Resources
-----------------------------|-----------------------------
Differences between expected and actual experience | $ 565,941 | $ 0
Changes of assumptions | $ 2,133,168 | $ 0
Net difference between projected and actual earnings on investments | $ 120,564 | $ 0
Changes in proportionate share | $ 0 | $ 1,589,423
Differences between employer contributions and employer’s proportionate share of system contributions | $ 366,937 | $ 55,366
Total (prior to post-MD contributions) | $ 3,186,610 | $ 1,644,789
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,541,821

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>$ 192,524</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,139,052</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 672,164</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(447,847)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(14,072)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,541,821</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2017
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015
Discount rate | 7.50%
Employer’s proportionate share at prior MD | 0.00387215%
Employer’s proportionate share at MD | 0.00327549%
Employer’s proportionate share of system NPL/(A) at prior MD | $ 581,300
**Employer’s proportionate share of system NPL/(A) at MD** | $ 441,537
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 752,460
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 181,548

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 95,193
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (32,925)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 5,376

**Employer’s Total Pension Expense/(Income)** | $ 67,644

<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>$ 21,353</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 80,484</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 4,549</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>$ 21,862</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 128,248</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 5,886</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (6,581)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>28,458</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,998</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(24,263)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,726)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,886</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.02313379%
Employer’s proportionate share at MD  0.02023467%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,472,919
Employer’s proportionate share of system NPL/(A) at MD  $ 2,727,641
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,648,399
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,121,532

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 588,063
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (80,873)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 37,924

Employer’s Total Pension Expense/(Income)  $ 545,114

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 131,910  $ 0
Changes of assumptions  $ 497,200  $ 0
Net difference between projected and actual earnings on investments  $ 28,101  $ 0
Changes in proportionate share  $ 777  $ 313,612
Differences between employer contributions and employer’s proportionate share of system contributions  $ 153,566  $ 8,252
Total (prior to post-MD contributions)  $ 811,554  $ 321,864
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 489,690

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>$ 86,581</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>306,675</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>193,196</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(93,695)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,066)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 489,690</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3709: Harper School District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)          December 31, 2015
Discount rate                                                7.50%
Employer’s proportionate share at prior MD                     0.01113211%
Employer’s proportionate share at MD                           0.01058190%

Employer’s proportionate share of system NPL/(A) at prior MD       $ 1,671,188
Employer’s proportionate share of system NPL/(A) at MD             $ 1,426,444
  • Sensitivity: NPL/(A) using discount rate 1.00% lower          $ 2,430,921
  • Sensitivity: NPL/(A) using discount rate 1.00% higher         $ 586,515

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 307,533
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (34,953)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 21,251

Employer’s Total Pension Expense/(Income)                         $ 293,831

Deferred Outflow of Resources               Deferred Inflow of Resources

| Differences between expected and actual experience | $ 68,983 | $ 0 |
| Changes of assumptions                        | $ 260,015 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 14,696 | $ 0 |
| Changes in proportionate share                 | $ 14,919 | $ 144,531 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 80,006 | $ 3,190 |
| Total (prior to post-MD contributions)          | $ 438,619 | $ 147,721 |

Contributions subsequent to the MD                  TBD     N/A

Net Deferred Outflow/(Inflow) of Resources           $ 290,898

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>$ 54,037</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>167,593</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>102,028</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(36,655)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,896</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 290,898</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00168081%

Employer’s proportionate share at MD  
0.00180961%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 252,329

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 243,936

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 415,712
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 100,300

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 52,591
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,121)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (282)

**Employer’s Total Pension Expense/(Income)**  
$ 51,188

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $ 11,797 | $ 0 |
| Changes of assumptions | $ 44,465 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,513 | $ 0 |
| Changes in proportionate share | $ 8,831 | $ 10,546 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 615 | $ 1,159 |
| Total (prior to post-MD contributions) | $ 68,221 | $ 11,705 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources**  
$ 56,516

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>$ 10,181</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 29,956</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 20,042</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,630)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>967</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 56,516</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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) $ 364

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

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 $ 873 $ 0
Total (prior to post-MD contributions) $ 873 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 873

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>$ 364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>364</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>145</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>$ 873</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3720: Silverton RFD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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 $ 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 $ 838
Total (prior to post-MD contributions) $ 838
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 838

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 306</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>306</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>191</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>35</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>$ 838</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3727: Aumsville Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015
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): $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>$480</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$480</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>$480</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>78</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>$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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3729: Jefferson School District 14Cj  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.03582210%  

Employer’s proportionate share at MD  
0.03593179%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,377,729  

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,843,619  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 8,254,411  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,991,565  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,044,255  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (100,011)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (93,472)  

Employer’s Total Pension Expense/(Income)  
$ 1,050,794  

Deferred Outflow of Resources  
$ 234,239  
$ 0  

Deferred Inflow of Resources  
$ 882,905  
$ 0  

Net Deferred Outflow/(Inflow) of Resources  
$ 1,121,995  

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>$ 236,552</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 625,006</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 419,349</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (150,512)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (8,400)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,121,995</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3730: North Marion School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.08840541%
Employer’s proportionate share at MD 0.09197140%

Employer’s proportionate share of system NPL/(A) at prior MD $ 13,271,705
Employer’s proportionate share of system NPL/(A) at MD $ 12,397,779

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 21,128,080
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,097,632

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,672,888
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 203,189
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (228,997)

Employer’s Total Pension Expense/(Income) $ 2,647,080

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 599,562 | $ 0
Changes of assumptions | $ 2,259,894 | $ 0
Net difference between projected and actual earnings on investments | $ 127,726 | $ 0
Changes in proportionate share | $ 757,494 | $ 22,404
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 772,989
Total (prior to post-MD contributions) | $ 3,744,676 | $ 795,393
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,949,283

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>$ 562,936</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,576,200</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,103,199</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(301,486)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,434</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 2,949,283</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3732: Marion Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ 77

Employer’s Total Pension Expense/(Income) $ 77

<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>$ 185</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 185</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>$ 185</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>31</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>$ 185</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 2.20142811%
Employer’s proportionate share at MD 2.32538893%
Employer’s proportionate share of system NPL/(A) at prior MD $ 330,485,474
Employer’s proportionate share of system NPL/(A) at MD $ 313,463,307
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 534,198,709
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 128,887,634

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 67,580,827
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,428,575
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,485,078

Employer’s Total Pension Expense/(Income) $ 77,494,480

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 15,159,219 | $ 0 |
| Changes of assumptions | $ 57,138,769 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 3,229,407 | $ 0 |
| Changes in proportionate share | $ 11,225,467 | $ 3,315,383 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 23,898,583 | $ 6,264,651 |
| Total (prior to post-MD contributions) | $ 110,651,445 | $ 9,580,034 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 101,071,411 |

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>$ 24,799,364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>50,101,603</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>31,837,903</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,397,971)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>730,511</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 101,071,411</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02697643%
Employer’s proportionate share at MD 0.02366176%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,049,789
Employer’s proportionate share of system NPL/(A) at MD $ 3,189,614
   Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,435,685
   Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,311,483

Employer Pension Expense for Measurement Period
   Employer’s proportionate share of collective system Pension Expense/(Income) $ 687,662
   Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (138,005)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 19,234

Employer’s Total Pension Expense/(Income) $ 568,891

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 154,251 $ 0
Changes of assumptions $ 581,410 $ 0
Net difference between projected and actual earnings on investments $ 32,861 $ 0
Changes in proportionate share $ 0 $ 497,288
Differences between employer contributions and employer’s proportionate share of system contributions $ 83,325 $ 18,982
Total (prior to post-MD contributions) $ 851,847 $ 516,270
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 335,577

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>$ 32,697</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>289,014</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>156,972</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(136,610)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,497)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 335,577</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

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): $139

Employer’s Total Pension Expense/(Income): $139

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: $332

Total (prior to post-MD contributions): $332

Contributions subsequent to the MD: TBD

Net Deferred Outflow/(Inflow) of Resources: $332

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>$139</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>139</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>54</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>$332</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3760: West Stayton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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>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>

<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>$ 0</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>$ 0</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>$ 0</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>$ 348</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>$ 348</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>$ 348</td>
<td>$ 0</td>
<td>$ 0</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>56</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>$ 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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3761: Bethany Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
$ 61

Employer’s Total Pension Expense/(Income)  
$ 61

| Differences between 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 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 146 | $ 0 |
| Total (prior to post-MD contributions) | $ 146 | $ 0 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 146

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>$ 61</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>61</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24</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>$ 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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3769: Scotts Mills School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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)  $ 320

Employer’s Total Pension Expense/(Income)  $ 320

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 886 | $ 0 |
| Total (prior to post-MD contributions) | $ 886 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 886 |

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>$ 320</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>320</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>208</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>$ 886</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 102

Employer’s Total Pension Expense/(Income)  
$ 102

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 0 | $ 0 |
| Changes of assumptions | Deferred Outflow of Resources | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | Deferred Inflow of Resources | $ 0 | $ 0 |
| Changes in proportionate share | | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | Deferred Outflow of Resources | $ 247 | $ 0 |
| Total (prior to post-MD contributions) | Deferred Inflow of Resources | $ 247 | N/A |
| Contributions subsequent to the MD | | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | | $ 247 | $ 0 |

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>$ 102</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 102</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 43</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>$ 247</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3772: Stayton School District 77J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 0 | $ 0
Changes of assumptions $ 0 | $ 0
Net difference between projected and actual earnings on investments $ 0 | $ 0
Changes in proportionate share $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,199 | $ 0
Total (prior to post-MD contributions) $ 2,199 | $ 0
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,199

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>$ 800</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 794</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 509</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 96</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>$ 2,199</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3780: Mt Angel School District 91

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.06263130%
Employer’s proportionate share at MD  0.06057674%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 9,402,412
Employer’s proportionate share of system NPL/(A) at MD  $ 8,165,767
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 13,915,959
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 3,357,543

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,760,491
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (76,081)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 100,699

Employer’s Total Pension Expense/(Income)  $ 1,785,109

Deferred Outflow of Resources  $ 394,900
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience  $ 394,900
Changes of assumptions  $ 1,488,474
Net difference between projected and actual earnings on investments  $ 84,127
Changes in proportionate share  $ 588
Differences between employer contributions and employer’s proportionate share of system contributions  $ 313,203
Total (prior to post-MD contributions)  $ 2,281,292
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 1,997,053

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>$ 412,393</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,067,903</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 697,718</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (195,185)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 14,223</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,997,053</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ 272

Employer’s Total Pension Expense/(Income) $ 272

<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>$ 652</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 652</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>$ 652</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>108</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.49356637%
Employer’s proportionate share at MD 0.44310204%
Employer’s proportionate share of system NPL/(A) at prior MD $ 74,095,772
Employer’s proportionate share of system NPL/(A) at MD $ 59,730,323
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 101,791,375
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 24,559,493

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 12,877,503
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,475,483)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 434,526

Employer’s Total Pension Expense/(Income) $ 11,836,546

Deferred Outflow of Resources Deferred Inflow of Resources

- Differences between expected and actual experience $ 2,888,584 $ 0
- Changes of assumptions $ 10,887,772 $ 0
- Net difference between projected and actual earnings on investments $ 615,362 $ 0
- Changes in proportionate share $ 0 $ 5,587,849
- Differences between employer contributions and employer’s proportionate share of system contributions $ 2,011,207 $ 143,763
- Total (prior to post-MD contributions) $ 16,402,925 $ 5,731,612
- Contributions subsequent to the MD TBD N/A
- Net Deferred Outflow/(Inflow) of Resources $ 10,671,313

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>$ 1,795,510</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,676,594</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,285,831</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,024,107)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(62,515)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,671,313</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Scheduled 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, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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) 371

Employer’s Total Pension Expense/(Income) 371

<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>1,072</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>1,072</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>1,072</td>
<td>$ 0</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>270</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>$ 1,072</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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 | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 813 | $ 0 |
| Total (prior to post-MD contributions) | $ 813 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 813 |

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>Deferral 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>250</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>237</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>70</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

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): $192

Employer's Total Pension Expense/(Income): $192

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $0 | $0
Changes of assumptions | $0 | $0
Net difference between projected and actual earnings on investments | $0 | $0
Changes in proportionate share | $0 | $0
Differences between employer contributions and employer's proportionate share of system contributions | $499 | $0
Total (prior to post-MD contributions) | $499 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $499 | $0

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

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year | $192
2nd Fiscal Year | 192
3rd Fiscal Year | 101
4th Fiscal Year | 14
5th Fiscal Year | 0
Thereafter | 0
Total | $499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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 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>$574,723</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,872,258</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,258,830</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(429,005)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$12,438</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
</tbody>
</table>
| Total                           | $3,289,244                                                                          

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3818: Portland Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 1.38021655%
Employer’s proportionate share at MD 2.10166542%

Employer’s proportionate share of system NPL/(A) at prior MD $ 207,202,551
Employer’s proportionate share of system NPL/(A) at MD $ 283,305,293
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 482,803,947
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 116,487,474

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 61,078,938
  ▪ Net amortization of employer-specific deferred amounts from:
    ▪ Changes in proportionate share (per paragraph 54 of GASB 68) $ 25,073,479
    ▪ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (6,743,317)

Employer’s Total Pension Expense/(Income) $ 79,409,100

| Differences between expected and actual experience | $ 13,700,764 | $ 0 |
| Changes of assumptions | $ 51,641,501 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 2,918,709 | $ 0 |
| Changes in proportionate share | $ 93,946,329 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 663,062 | $ 27,170,728 |
| Total (prior to post-MD contributions) | $ 162,870,365 | $ 27,170,728 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 135,699,637 |

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>$ 31,783,733</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 54,598,847</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 42,779,806</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,925,640</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,611,611</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 135,699,637</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3820: Parkrose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 | $1,577,768 | $0  
Changes of assumptions | $5,946,989 | $0  
Net difference between projected and actual earnings on investments | $336,116 | $0  
Changes in proportionate share | $0 | $4,727,866  
Differences between employer contributions and employer’s proportionate share of system contributions | $1,111,904 | $138,551  
Total (prior to post-MD contributions) | $8,972,777 | $4,866,417  
Contributions subsequent to the MD | TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources | $4,106,360

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>$479,796</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,136,640</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,902,562</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,330,940)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(81,700)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,106,360</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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

<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>$ 5,184</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,184</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>$ 5,184</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>1,848</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,094</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>227</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>$ 5,184</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3823: Orient School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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  
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>$666</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$358</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$45</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>$1,735</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.55118029%
Employer’s proportionate share at MD 0.63441339%

Employer’s proportionate share of system NPL/(A) at prior MD $ 82,744,959
Employer’s proportionate share of system NPL/(A) at MD $ 85,519,165

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 145,740,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 35,163,168

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 18,437,424
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,317,313
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,252,078)

Employer’s Total Pension Expense/(Income) $ 19,502,659

Deferred Outflow of Resources | Deferred Inflow of Resources
---------------------------------|----------------------------------
Differences between expected and actual experience  $ 4,135,743 | 0
Changes of assumptions  $ 15,588,618 | 0
Net difference between projected and actual earnings on investments  $ 881,048 | 0
Changes in proportionate share  $ 9,087,064 | 93,758
Differences between employer contributions and employer’s proportionate share of system contributions  $ 17,224 | 4,895,919
Total (prior to post-MD contributions)  $ 29,709,697 | 4,989,677
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources  $ 24,720,020

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>$ 5,126,360</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,059,110</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,541,937</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,296,045)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>288,659</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 24,720,020</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.08611782%
Employer’s proportionate share at MD  
0.08542246%

Employer’s proportionate share of system NPL/(A) at prior MD  
$12,928,284

Employer’s proportionate share of system NPL/(A) at MD  
$11,514,980

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $19,623,628
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,734,648

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,482,561
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $174,158
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $190,730

Employer’s Total Pension Expense/(Income)  
$2,847,449

| Differences between expected and actual experience | $556,869 | $0 |
| Changes of assumptions | $2,098,975 | $0 |
| Net difference between projected and actual earnings on investments | $118,631 | $0 |
| Changes in proportionate share | $585,604 | $47,097 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $574,432 | $0 |
| Total (prior to post-MD contributions) | $3,934,511 | $47,097 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,887,414 |

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>$911,710</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,832,374</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,284,623</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(169,657)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,366</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,887,414</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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 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>$ 5,269,066</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 15,537,882</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 10,081,504</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>($3,575,250)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 67,561</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,380,763</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04060387%
Employer’s proportionate share at MD 0.04580344%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,095,584
Employer’s proportionate share of system NPL/(A) at MD $ 6,174,321

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,522,170
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,538,714

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,331,147
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 160,045
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (45,278)

Employer’s Total Pension Expense/(Income) $ 1,445,914

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 298,593 | $ 0
Changes of assumptions $ 1,125,469 | $ 0
Net difference between projected and actual earnings on investments $ 63,610 | $ 0
Changes in proportionate share $ 607,684 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 22,012 | $ 227,518
Total (prior to post-MD contributions) $ 2,117,368 | $ 227,518
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,889,850

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>$ 407,972</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 904,726</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 638,445</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(84,009)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 22,715</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,889,850</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Employer #3848: Barlow-Gresham Uhs District U2-20Jt

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>$ 970</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 970</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 779</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>$ 2,915</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.23182264%
Employer’s proportionate share at MD 0.21877476%
Employer’s proportionate share of system NPL/(A) at prior MD $ 34,801,961
Employer’s proportionate share of system NPL/(A) at MD $ 29,490,920
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 50,257,913
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 12,125,869

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,358,067
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (478,826)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 381,478

Employer’s Total Pension Expense/(Income) $ 6,260,719

Deferred Outflow of Resources
Differences between expected and actual experience $ 1,426,193
Changes of assumptions $ 5,375,669
Net difference between projected and actual earnings on investments $ 303,826
Changes in proportionate share $ 25,884
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,303,149
Total (prior to post-MD contributions) $ 8,434,721
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 6,613,484

Net Deferred Outflow/(Inflow) of Resources will be recognized in pension expense/(income) as follows:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,303,114</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,667,127</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,385,263</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(775,342)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,323</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,613,484</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.11736839%
Employer’s proportionate share at MD 0.14387448%

Employer’s proportionate share of system NPL/(A) at prior MD $ 17,619,721
Employer’s proportionate share of system NPL/(A) at MD $ 19,394,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 33,051,487
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,974,426

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,181,303
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 688,526
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (340,780)

Employer’s Total Pension Expense/(Income) $ 4,529,049

Deferred Outflow of Resources
Differences between expected and actual experience $ 937,918
Changes of assumptions $ 3,535,241
Net difference between projected and actual earnings on investments $ 199,807
Changes in proportionate share $ 2,651,442
Differences between employer contributions and employer’s proportionate share of system contributions $ 25,632
Total (prior to post-MD contributions) $ 7,350,040
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 5,998,613

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>$ 1,268,742</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,835,542</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,010,242</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(209,733)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 93,821</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,998,613</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.02641198%

Employer’s proportionate share at MD  

0.02234917%

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

$3,965,051

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

$3,012,677

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  
  $5,134,151

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  
  $1,238,731

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  
  $649,515

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    
    $106,509
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    
    $15,726

Employer’s Total Pension Expense/(Income)  

$558,732

Deferred Outflow of Resources  

| Differences between expected and actual experience | $145,694 | $0 |
| Changes of assumptions | $549,157 | $0 |
| Net difference between projected and actual earnings on investments | $31,038 | $0 |
| Changes in proportionate share | $0 | $395,064 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $74,988 | $5,833 |
| Total (prior to post-MD contributions) | $800,877 | $400,897 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $399,980 | |

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>$52,283</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>298,121</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>187,346</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(126,835)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(10,935)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$399,980</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 20, 2018.
**Measurement Date** [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

**Actuarial Valuation Date** (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00240269%

Employer’s proportionate share at MD 0.00734649%

Employer’s proportionate share of system NPL/(A) at prior MD $360,700

**Employer’s proportionate share of system NPL/(A) at MD** $990,310

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,687,668
- Sensitivity: NPL/(A) using discount rate 1.00% higher $407,189

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $213,505

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $91,446
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(20,017)

**Employer’s Total Pension Expense/(Income)** $284,934

| Differences between expected and actual experience | $47,892 | $0 |
| Changes of assumptions | $180,516 | $0 |
| Net difference between projected and actual earnings on investments | $10,203 | $0 |
| Changes in proportionate share | $378,125 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $78,774 |
| Total (prior to post-MD contributions) | $616,736 | $78,774 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $537,962 |

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>$118,457</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$198,877</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$157,465</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$42,588</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$20,574</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$537,962</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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  

All 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>$62</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>26</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>$150</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3902: Tillamook Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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  
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>$725,568</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,385,316</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,030,444</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(9,673)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>50,723</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,182,378</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.09294666%

Employer’s proportionate share at MD

0.08062174%

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

$ 13,953,452

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

$ 10,867,841

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 18,520,785
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 4,468,562

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 2,343,042
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (391,521)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 95,227

Employer’s Total Pension Expense/(Income)

$ 2,046,748

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 525,573 |
| Changes of assumptions | $ 1,981,014 |
| Net difference between projected and actual earnings on investments | $ 111,964 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 365,167 |

Deferred Inflow of Resources

| Total (prior to post-MD contributions) | $ 2,983,718 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,492,204 |

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>$ 219,797</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,094,657</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>646,000</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(441,969)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(26,281)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,492,204</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01542253%
Employer’s proportionate share at MD 0.01608316%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,315,280
Employer’s proportionate share of system NPL/(A) at MD $ 2,168,016
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,694,695
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 891,430

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 467,411
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (22,064)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (22,308)

Employer’s Total Pension Expense/(Income) $ 467,167

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 104,846 $ 0
Changes of assumptions $ 395,191 $ 0
Net difference between projected and actual earnings on investments $ 22,336 $ 0
Changes in proportionate share $ 104,982 $ 15,828
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,135 $ 87,036
Total (prior to post-MD contributions) $ 628,490 $ 102,864
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 525,626

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>$ 102,711</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>278,292</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>192,008</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(50,170)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,785</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 525,626</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.08749763%

Employer’s proportionate share at MD  
0.07662361%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 13,135,426

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,328,892

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 17,602,317

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,246,961

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,226,848

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (254,452)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,666

Employer’s Total Pension Expense/(Income)  
$ 1,980,062

| Differences between expected and actual experience | $ 499,510 | $ 0 |
| Changes of assumptions | $ 1,882,773 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 106,412 | $ 0 |
| Changes in proportionate share | $ 15,031 | $ 1,031,638 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 57,548 | $ 60,630 |
| Total (prior to post-MD contributions) | $ 2,561,274 | $ 1,092,268 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,469,006

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>$ 243,711</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,071,362</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 629,497</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(440,612)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(34,954)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,469,006</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 20, 2018.
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)]  
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 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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 305</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>305</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>253</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>62</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.08004534%
Employer’s proportionate share at MD  
0.09654032%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 12,016,664
**Employer’s proportionate share of system NPL/(A) at MD**  
$ 13,013,672
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 22,177,673
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,350,870

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,805,670
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 621,688
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (347,804)

**Employer’s Total Pension Expense/(Income)**  
$ 3,079,554

<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>$ 629,347</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 2,372,160</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 134,071</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 2,222,538</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 31,553</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,389,669</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 4,029,925</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:

<table>
<thead>
<tr>
<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>$ 891,876</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 1,939,615</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$ 1,352,305</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(195,378)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>41,508</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,029,925</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05187637%
Employer’s proportionate share at MD 0.04865426%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 7,787,848
Employer’s proportionate share of system NPL/(A) at MD  $ 6,558,613
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 11,177,073
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 2,696,724

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,413,998
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (93,302)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 49,673

Employer’s Total Pension Expense/(Income)  $ 1,370,369

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 317,177 | $ 0 |
| Changes of assumptions | $ 1,195,518 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 67,569 | $ 0 |
| Changes in proportionate share | $ 17,447 | $ 382,634 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 166,351 | $ 1,162 |

Total (prior to post-MD contributions)  $ 1,764,062  $ 383,796

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources  $ 1,380,266

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>$ 267,826</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 795,947</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 512,875</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(196,061)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(320)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,380,266</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3936: Milton-Freewater Elementary School District 31

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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

<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>$2,072</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$2,072</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>$2,072</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$720</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>677</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>531</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>144</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>$2,072</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3942: Stanfield School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01986426%

Employer’s proportionate share at MD  
0.01633601%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,982,087

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,202,100

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,752,781
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 905,444

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 474,760

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,544)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (53,338)

Employer’s Total Pension Expense/(Income)  
$ 408,878

Deferred Outflow of Resources  
$ 106,495

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 106,495

Changes of assumptions  
$ 401,404

Net difference between projected and actual earnings on investments  
$ 22,687

Changes in proportionate share  
$ 188,140

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 12,133

Total (prior to post-MD contributions)  
$ 730,859

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 252,226

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>$ 38,691</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>219,670</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>136,838</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(122,536)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(20,438)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 252,226</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 20, 2018.
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 | $ 35,342 | $ 0
Changes of assumptions | $ 133,212 | $ 0
Net difference between projected and actual earnings on investments | $ 7,529 | $ 0
Changes in proportionate share | $ 0 | $ 118,970
Differences between employer contributions and employer’s proportionate share of system contributions | $ 33,357 | $ 4,039
Total (prior to post-MD contributions) | $ 209,440 | $ 123,009
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 86,431

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>$ 6,751</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>66,416</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>41,806</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,545)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(998)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 86,431</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3957: Helix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01479290%
Employer’s proportionate share at MD 0.01405897%

Employer’s proportionate share of system NPL/(A) at prior MD $2,220,758

Employer’s proportionate share of system NPL/(A) at MD $1,895,154
- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,229,689
- Sensitivity: NPL/(A) using discount rate 1.00% higher $779,236

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $408,584
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(21,416)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $16,294

Employer’s Total Pension Expense/(Income) $403,462

Deferred Outflow of Resources
<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>$91,650</td>
</tr>
</tbody>
</table>

Deferred Inflow of Resources
<table>
<thead>
<tr>
<th>Changes of assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>$345,453</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on investments</th>
</tr>
</thead>
<tbody>
<tr>
<td>$19,525</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in proportion share</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Differences between employer contributions and employer’s proportionate share of system contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>$57,065</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total (prior to post-MD contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$513,693</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contributions subsequent to the MD</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Deferred Outflow/(Inflow) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$435,203</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$84,875</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$237,858</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$159,485</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(48,653)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,638</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$435,203</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01743680%
Employer’s proportionate share at MD 0.01516516%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,617,669
Employer’s proportionate share of system NPL/(A) at MD $ 2,044,269
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,483,808
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 840,548

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 440,732
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,618)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,049)

Employer’s Total Pension Expense/(Income) $ 416,065

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 98,862 | $ 0
Changes of assumptions $ 372,634 | $ 0
Net difference between projected and actual earnings on investments $ 21,061 | $ 0
Changes in proportionate share $ 50,153 | $ 153,857
Differences between employer contributions and employer’s proportionate share of system contributions $ 15,721 | $ 65,221
Total (prior to post-MD contributions) $ 558,431 | $ 219,078
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 339,353

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>$ 72,411</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 234,307</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 135,664</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 92,943</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 10,087</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 339,353</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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

<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>$ 1,189</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,189</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>$ 1,189</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>199</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>$ 1,189</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09335457%
Employer’s proportionate share at MD 0.09160639%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,014,689
Employer’s proportionate share of system NPL/(A) at MD $ 12,348,576
   Sensitivity: NPL/(A) using discount rate 1.00% lower $ 21,044,228
   Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,077,400

Employer Pension Expense for Measurement Period
   Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,662,280
   Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (22,644)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (89,713)

Employer’s Total Pension Expense/(Income) $ 2,549,923

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 597,182 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 2,250,925 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 127,219 | $ 0 |
| Changes in proportionate share | $ 102,556 | $ 181,250 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,188 | $ 358,770 |
| Total (prior to post-MD contributions) | $ 3,089,070 | $ 540,020 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,549,050 |

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>$ 474,051</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,472,932</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>972,068</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(367,230)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,771)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,549,050</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3966: Union County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01485453%

Employer’s proportionate share at MD  
0.01457723%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,230,010

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,965,016

-  Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,348,746
-  Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 807,961

Employer Pension Expense for Measurement Period

-  Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 423,646
-  Net amortization of employer-specific deferred amounts from:
  -  Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (9,339)
  -  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,851)

Employer’s Total Pension Expense/(Income)  
$ 405,456

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 95,029  
$ 0

Changes of assumptions  
$ 358,187  
$ 0

Net difference between projected and actual earnings on investments  
$ 20,244  
$ 0

Changes in proportionate share  
$ 76,195  
$ 86,129

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 29,844  
$ 73,324

Total (prior to post-MD contributions)  
$ 579,499  
$ 159,453

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 420,046

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>$ 75,124</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 235,853</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 165,377</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (55,283)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (1,024)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 420,046</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02123342%

Employer’s proportionate share at MD  
0.01549763%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,187,629

Employer’s proportionate share of system NPL/(A) at MD  
$2,089,086

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $3,560,185

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $858,976

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $450,395

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $141,270
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $8,990

Employer’s Total Pension Expense/(Income)  
$318,115

Deferred Outflow of Resources  
$101,029

Deferred Inflow of Resources  
$0

Net Deferred Outflow/(Inflow) of Resources  
$38,207

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>$ (33,074)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>142,099</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>74,608</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(127,716)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,710)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 38,207</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02589412%

Employer’s proportionate share at MD  
0.02426563%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,887,309

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,271,016

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 5,574,409

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,344,953

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 705,212

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (76,052)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 44,157

Employer’s Total Pension Expense/(Income)  
$ 673,317

Deferred Outflow of Resources  
\[ \begin{array}{ll} 
\text{Differences between expected and actual experience} & \$ 158,188 \\
\text{Changes of assumptions} & \$ 596,248 \\
\text{Net difference between projected and actual earnings on investments} & \$ 33,699 \\
\text{Changes in proportionate share} & \$ 0 \\
\text{Differences between employer contributions and employer’s proportionate share of system contributions} & \$ 142,455 \\
\end{array} \]

Deferred Inflow of Resources  
\[ \begin{array}{ll} 
\text{Total (prior to post-MD contributions)} & \$ 930,590 \\
\text{Contributions subsequent to the MD} & \text{TBD} \\
\text{Net Deferred Outflow/(Inflow) of Resources} & \$ 662,186 \\
\end{array} \]

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>$ 123,439</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>387,531</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>251,764</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(99,706)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(842)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 662,186</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02037473%

Employer’s proportionate share at MD  
0.02043567%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,058,720

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 2,754,736

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,694,573
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,132,673

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 593,905

**Net amortization of employer-specific deferred amounts from:**
- Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (88,013)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ 33,186

**Employer’s Total Pension Expense/(Income)**  
$ 539,078

**Deferred Outflow of Resources**

- Differences between expected and actual experience  
  $ 133,220
- Changes of assumptions  
  $ 502,139
- Net difference between projected and actual earnings on investments  
  $ 28,380
- Changes in proportionate share  
  $ 4,128
- Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 138,858

**Deferred Inflow of Resources**

- Total (prior to post-MD contributions)  
  $ 806,725
- Contributions subsequent to the MD  
  TBD
- Net Deferred Outflow/(Inflow) of Resources  
  $ 499,988

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>$ 75,990</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>297,744</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>184,704</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(67,931)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,483</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 499,988</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.02871524%

Employer’s proportionate share at MD 0.02879653%

Employer’s proportionate share of system NPL/(A) at prior MD $4,310,824

Employer’s proportionate share of system NPL/(A) at MD $3,881,783

- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,615,267
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,596,084

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $836,889
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(63,585)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $42,614

Employer’s Total Pension Expense/(Income) $815,918

Deferred Outflow of Resources $187,725 $0
Deferred Inflow of Resources $707,580 $0
Net difference $39,991 $0

Differences between expected and actual experience $187,725 $0
Changes of assumptions $707,580 $0
Net difference between projected and actual earnings on investments $39,991 $0

Changes in proportionate share $5,506 $184,334
Differences between employer contributions and employer’s proportionate share of system contributions $155,134 $0
Total (prior to post-MD contributions) $1,095,936 $184,334
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $911,602

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>$163,367</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$478,062</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$332,946</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(74,819)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$12,046</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$911,602</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3986: Joseph School District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02513655%
Employer’s proportionate share at MD 0.02288637%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,773,580
Employer’s proportionate share of system NPL/(A) at MD $ 3,085,091
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,257,559
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,268,506

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 665,127
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (71,619)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 30,745

Employer’s Total Pension Expense/(Income) $ 624,253

Deferred Outflow of Resources $ 149,196 $ 0
Deferred Inflow of Resources $ 562,357 $ 0
Net Deferred Outflow/(Inflow) of Resources $ 31,784 $ 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 $ 900,104 $ 284,082

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>$ 105,630</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>359,385</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>236,731</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(87,827)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,103</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 616,022</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02025587%

Employer’s proportionate share at MD  
0.02005612%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,040,876

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,703,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,607,381
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,111,636

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 582,874
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (97,113)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 13,605

Employer’s Total Pension Expense/(Income)  
$ 499,366

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 130,746  $ 0
Changes of assumptions  
$ 492,813  $ 0
Net difference between projected and actual earnings on investments  
$ 27,853  $ 0
Changes in proportionate share  
$ 4,189  $ 329,377
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 82,435  $ 20,378
Total (prior to post-MD contributions)  
$ 738,036  $ 349,755
Contributions subsequent to the MD  
TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 388,281

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>$ 44,879</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>262,827</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>152,243</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(79,303)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,635</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 388,281</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02948464%
Employer’s proportionate share at MD 0.02629753%
Employer’s proportionate share of system NPL/(A) at prior MD $ 4,426,329
Employer’s proportionate share of system NPL/(A) at MD $ 3,544,917
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,041,186
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,457,574

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 764,263
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (147,968)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 34,055

Employer’s Total Pension Expense/(Income) $ 650,350

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 171,434 | $ 0
Changes of assumptions $ 646,175 | $ 0
Net difference between projected and actual earnings on investments $ 36,521 | $ 0
Changes in proportionate share $ 0 | $ 525,021
Differences between employer contributions and employer’s proportionate share of system contributions $ 185,162 | $ 29,593
Total (prior to post-MD contributions) $ 1,039,292 | $ 554,614
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 484,678

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>$ 54,428</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>346,252</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>217,128</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(129,405)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,724)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 484,678</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4003: Troy School District 54

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
 Employer’s proportionate share at prior MD  0.00080764%
 Employer’s proportionate share at MD  0.00076608%

Employer’s proportionate share of system NPL/(A) at prior MD $ 121,246
Employer’s proportionate share of system NPL/(A) at MD  $ 103,268
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 175,987
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 42,461

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 22,264
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,443
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ 1,418

Employer’s Total Pension Expense/(Income)  $ 25,125

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 4,994  $ 0
Changes of assumptions  $ 18,824  $ 0
Net difference between projected and actual earnings on investments  $ 1,064  $ 0
Changes in proportionate share  $ 8,509  $ 7,590
Differences between employer contributions and employer’s proportionate share of system contributions  $ 4,082  $ 1,387
Total (prior to post-MD contributions)  $ 37,473  $ 8,977
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources  $ 28,496

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>$ 7,765</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 15,507</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,467</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,261)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 28,496</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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) $ 3,662

**Employer’s Total Pension Expense/(Income)** $ 3,662

<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>$ 8,122</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 8,122</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>$ 8,122</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$ 2,957</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,256</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 247</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>$ 8,122</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 20, 2018.
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)]  
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 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>$ 121,113</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 380,662</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 242,682</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(109,297)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,515)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 630,645</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4022: Maupin Grade School 84  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

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)  
    $ 49  

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

<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>$ 116</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 116</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 116</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:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>18</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>$ 116</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
$ 9

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

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

Net Deferred Outflow/(Inflow) of Resources  
$ 23

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>$ 9</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5</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>$ 23</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measure Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 6,864 $ 0
Total (prior to post-MD contributions) $ 6,864 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 6,864

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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)]  
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  
Differences between employer contributions and employer’s proportionate share of system contributions  
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:  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4035: Banks School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05775408%

Employer’s proportionate share at MD  
0.06140261%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,670,228

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,277,095

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,105,681
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,403,318

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,784,493

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 39,619
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 37,780

Employer’s Total Pension Expense/(Income)  
$ 1,861,892

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 400,284  
$ 0

Changes of assumptions  
$ 1,508,767  
$ 0

Net difference between projected and actual earnings on investments  
$ 85,273  
$ 0

Changes in proportionate share  
$ 247,114  
$ 58,300

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 120,224  
$ 0

Total (prior to post-MD contributions)  
$ 2,361,662  
$ 58,300

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 2,303,362

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>$ 470,461</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,140,015</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 790,553</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(129,227)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,561</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,303,362</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 20, 2018.
**Oregon Public Employees Retirement System**

Schedule of Pension Amounts under GASB 68

Employer #4047: Reedville School District 29

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

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) $ 1,833

**Employer’s Total Pension Expense/(Income) $ 1,833**

<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>$ 5,172</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,172</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>$ 5,172</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>1,748</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,275</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>316</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>$ 5,172</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4055: Groner School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 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>$142</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$142</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$106</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$22</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>$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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 2.24099494%
Employer’s proportionate share at MD 2.43588356%

Employer’s proportionate share of system NPL/(A) at prior MD $ 336,425,374
Employer’s proportionate share of system NPL/(A) at MD $ 328,358,025

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 559,582,028
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 135,011,939

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 70,792,039
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,800,539
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 14,762,568

Employer’s Total Pension Expense/(Income) $ 88,355,146

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 15,879,534 $ 0
Changes of assumptions $ 59,853,810 $ 0
Net difference between projected and actual earnings on investments $ 3,382,857 $ 0
Changes in proportionate share $ 20,887,504 $ 6,237,107
Differences between employer contributions and employer’s proportionate share of system contributions $ 38,611,010 $ 5,778,504
Total (prior to post-MD contributions) $ 138,614,715 $ 12,015,611
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 126,599,104

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>$ 33,156,137</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 59,643,515</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 37,800,250</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,107,518)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,106,719</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 126,599,104</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4080: North Plains School District 70

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ 254

Employer’s Total Pension Expense/(Income) $ 254

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions                             | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share                     | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 607 | $ 0 |
| Total (prior to post-MD contributions)             | $ 607 | $ 0 |
| Contributions subsequent to the MD                 | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources          | $ 607 |

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>$ 254</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>254</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>99</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>$ 607</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4105: Hillsboro Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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) $ 3,454

**Employer’s Total Pension Expense/(Income) $ 3,454**

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,846 | $ 0 |
| Total (prior to post-MD contributions) | $ 9,846 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,846 |

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>$ 3,454</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,454</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,418</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>520</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>$ 9,846</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4109: Spray School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00828048%
Employer’s proportionate share at MD 0.00766498%

Employer’s proportionate share of system NPL/(A) at prior MD $1,243,092
Employer’s proportionate share of system NPL/(A) at MD $1,033,242

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,760,833
- Sensitivity: NPL/(A) using discount rate 1.00% higher $424,841

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $222,761
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(18,239)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $7,290

Employer’s Total Pension Expense/(Income) $211,812

Deferred Outflow of Resources   Deferred Inflow of Resources
Differences between expected and actual experience $49,968 $0
Changes of assumptions $188,342 $0
Net difference between projected and actual earnings on investments $10,645 $0
Changes in proportionate share $0 $63,081
Differences between employer contributions and employer’s proportionate share of system contributions $22,259 $3,244
Total (prior to post-MD contributions) $271,214 $66,325
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $204,889

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>$38,117</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$121,243</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$80,803</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(33,669)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(1,605)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$204,889</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)                  December 31, 2015

Discount rate                                                      7.50%
Employer’s proportionate share at prior MD                             0.01402521%
Employer’s proportionate share at MD                                    0.01646454%

Employer’s proportionate share of system NPL/(A) at prior MD          $  2,105,510
Employer’s proportionate share of system NPL/(A) at MD                 $  2,219,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower          $  3,782,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher          $   912,568

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $  478,495
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)   $   18,578
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $   52,469

Employer’s Total Pension Expense/(Income)          $  549,542

| Differences between expected and actual experience | $ 107,332 | $ 0 |
| Changes of assumptions                               | $ 404,562 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 22,865 | $ 0 |
| Changes in proportion share                         | $ 165,215 | $ 64,265 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 180,751 | $ 0 |
| Total (prior to post-MD contributions)              | $ 880,725 | $ 64,265 |
| Contributions subsequent to the MD                  | TBD       | N/A  |
| Net Deferred Outflow/(Inflow) of Resources          | $ 816,460 |

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>$ 176,443</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 354,350</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 256,747</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 7,866</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,054</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 816,460</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2015

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) | $548

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

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,463 | $0 |
| Total (prior to post-MD contributions) | $1,463 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,463 |

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>$548</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>548</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>319</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>48</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>$1,463</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.19706656%
Employer’s proportionate share at MD 0.23130277%
Employer’s proportionate share of system NPL/(A) at prior MD $ 29,584,266
Employer’s proportionate share of system NPL/(A) at MD $ 31,179,701
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 53,135,903
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 12,820,250

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,722,158
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 888,593
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (478,676)

Employer’s Total Pension Expense/(Income) $ 7,132,075

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 1,507,864 | $ 0
Changes of assumptions $ 5,683,503 | $ 0
Net difference between projected and actual earnings on investments $ 321,224 | $ 0
Changes in proportionate share $ 3,414,382 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 37,591 | $ 1,915,765
Total (prior to post-MD contributions) $ 10,964,564 | $ 1,915,765
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 9,048,799

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>$ 1,890,575</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,410,382</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,082,444</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (454,549)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 119,946</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,048,799</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.40701617%
Employer’s proportionate share at MD 0.38384646%

Employer’s proportionate share of system NPL/(A) at prior MD $ 61,102,578
Employer’s proportionate share of system NPL/(A) at MD $ 51,742,648

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 88,178,920
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 21,275,177

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,155,407
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (528,925)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (60,571)

Employer’s Total Pension Expense/(Income) $ 10,565,911

Deferred Outflow of Resources $ 2,502,296 $ 0
Deferred Inflow of Resources $ 9,431,762 $ 0
Net difference between projected and actual earnings on investments $ 533,071 $ 0
Changes in proportionate share $ 5,478 $ 2,117,933
Differences between employer contributions and employer’s proportionate share of system contributions $ 67,618 $ 320,627
Total (prior to post-MD contributions) $ 12,540,225 $ 2,438,560
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 10,101,665

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>$ 1,867,653</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,047,960</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,897,551</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (1,669,968)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (41,531)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,101,665</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07427670%
Employer’s proportionate share at MD 0.06161424%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,150,657
Employer’s proportionate share of system NPL/(A) at MD $ 8,305,623
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,154,298
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,415,047

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,790,643
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (387,048)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 31,665

Employer’s Total Pension Expense/(Income) $ 1,435,260

Deferred Outflow of Resources $ 401,663 $ 0
Deferred Inflow of Resources $ 1,513,967 $ 0

Net difference between projected and actual earnings on investments $ 85,567 $ 0
Changes in proportionate share $ 0 $ 1,473,083
Differences between employer contributions and employer’s proportionate share of system contributions $ 219,708 $ 47,163
Total (prior to post-MD contributions) $ 2,220,905 $ 1,520,246
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 700,659

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>$ 39,034</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>713,408</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>382,009</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(400,809)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(32,982)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 700,659</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02154002%

Employer’s proportionate share at MD  
0.02330264%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,233,657

Employer’s proportionate share of system NPL/(A) at MD  
$3,141,205

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,353,186

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,291,578

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $677,225

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $218,997
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(93,438)

Employer’s Total Pension Expense/(Income)  
$802,784

| Differences between expected and actual experience | $151,910 | $0 |
| Changes of assumptions | $572,586 | $0 |
| Net difference between projected and actual earnings on investments | $32,362 | $0 |
| Changes in proportionate share | $754,277 | $2,779 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $343,146 |
| Total (prior to post-MD contributions) | $1,511,135 | $345,925 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,165,210 |

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>$274,728</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$530,170</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$405,953</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(45,128)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(514)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,165,210</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4185: Lebanon School District Uh-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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) $ 384

Employer’s Total Pension Expense/(Income) $ 384

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 $ 995  $ 0
Total (prior to post-MD contributions) $ 995  $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 995

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>202</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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)  
    $ 105

Employer’s Total Pension Expense/(Income)  
$ 105

<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                         |

<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>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Changes in proportionate share | $ 0                           | $ 0                         |

<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>$ 253</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)  
$ 253

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 253

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>$ 105</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>105</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>43</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>$ 253</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4203: Victor Point School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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>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>

<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>$ 0</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>$ 0</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>$ 0</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>$ 350</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>$ 350</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>$ 350</td>
<td>$ 0</td>
<td>$ 0</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>58</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>$ 350</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 605 | $ 0 |
| Total (prior to post-MD contributions) | $ 605 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 605 |

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>$ 252</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 252</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 101</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.01194735%

Employer’s proportionate share at MD  

0.00894340%

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

$ 1,793,575

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

$ 1,205,574

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  
  $ 2,054,518

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  
  $ 495,699

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  
  $ 259,915

- Net amortization of employer-specific deferred amounts from:  
  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    
    $ (59,035)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    
    $ 7,197

Employer’s Total Pension Expense/(Income)  

$ 208,077

Deferred Outflow of Resources  

58,302

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  

$ 11,564  

$ 258,035

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

$ 31,793  

$ 4,977

Total (prior to post-MD contributions)  

$ 333,834  

$ 263,012

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 70,822

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>$ 5,412</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>102,546</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>49,691</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(75,615</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(11,212</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 70,822</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01420838%

Employer’s proportionate share at MD  
0.01446783%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,133,008

Employer’s proportionate share of system NPL/(A) at MD  
$1,950,269

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $3,323,614

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $801,898

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $420,466

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $47,367
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $15,211

Employer’s Total Pension Expense/(Income)  
$388,310

<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>$94,316</td>
<td>$0</td>
<td>0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                           | $355,499                      | $0                            |

| Net difference between projected and actual earnings on investments | $20,092                      | $0                            |

| Changes in proportion share                      | $17,572                      | $162,547                     |

| Differences between employer contributions and employer’s proportionate share of system contributions | $65,171                      | $5,958                       |

| Total (prior to post-MD contributions)           | $552,650                      | $168,505                     |

| Contributions subsequent to the MD               | TBD                           | N/A                          |

| Net Deferred Outflow/(Inflow) of Resources       | $384,145                      |

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>$60,458</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>218,544</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>143,471</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(44,614)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,285</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$384,145</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

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>$ 5,716</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,716</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  $ 5,716

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>$ 2,098</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,098</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,293</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 227</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>$ 5,716</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.08970043%
Employer’s proportionate share at MD 0.08514505%

Employer’s proportionate share of system NPL/(A) at prior MD $13,466,117
Employer’s proportionate share of system NPL/(A) at MD $11,477,585

- Sensitivity: NPL/(A) using discount rate 1.00% lower $19,559,900
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,719,272

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $2,474,499
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(310,590)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(59,472)

Employer’s Total Pension Expense/(Income) $2,104,437

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $555,061 $0
Changes of assumptions $2,092,159 $0
Net difference between projected and actual earnings on investments $118,246 $0
Changes in proportionate share $0 $1,043,262
Differences between employer contributions and employer’s proportionate share of system contributions $0 $210,128
Total (prior to post-MD contributions) $2,765,466 $1,253,390
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,512,076

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>$174,984</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,106,146</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>670,855</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(427,898)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(12,012)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,512,076</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01688948%

Employer’s proportionate share at MD  
0.01386752%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,535,503

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,869,347

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,185,709
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 768,625

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 403,020
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (79,304)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,711

Employer’s Total Pension Expense/(Income)  
$ 336,427

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 90,402  
Changes of assumptions  
$ 340,749  
Net difference between projected and actual earnings on investments  
$ 19,259  
Changes in proportionate share  
$ 6,452  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 58,534  
Total (prior to post-MD contributions)  
$ 515,396  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 187,335

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>$ 22,178</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>172,100</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>92,529</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(91,038)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,434)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 187,335</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4225: Washington County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,144 $ 0
Total (prior to post-MD contributions) $ 2,144 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,144

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>$ 771</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>771</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>502</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>100</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>$ 2,144</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01266604%

Employer’s proportionate share at MD  
0.00843683%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,901,467

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,137,288

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,938,146

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 467,622

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 245,193

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (84,412)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,542

Employer’s Total Pension Expense/(Income)  
$ 166,323

Deferred Outflow of Resources  
$ 55,000

Deferred Inflow of Resources  
$ 0

| Differences between expected and actual experience | $ 55,000 | $ 0 |
| Changes of assumptions | $ 207,307 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 11,717 | $ 0 |
| Changes in proportionate share | $ 0 | $ 345,130 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 31,921 | $ 4,787 |
| Total (prior to post-MD contributions) | $ 305,945 | $ 349,917 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ (43,972)

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>$ (24,863)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>67,961</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,066</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(91,947)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(16,190)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -43,972</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
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  
$ 2,462 $ 0
Total (prior to post-MD contributions)  
$ 2,462 $ 0
Contributions subsequent to the MD  
TBD N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 2,462

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>$ 938</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>937</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>516</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>$ 2,462</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ 340

Employer’s Total Pension Expense/(Income) $ 340

<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>$ 994</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 994</td>
<td>N/A</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>$ 994</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>255</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>59</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>$ 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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.07255952%

Employer’s proportionate share at MD  
0.06503425%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 10,892,869

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,766,641

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,939,958
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,604,606

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,890,036
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (337,855)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 57,849

Employer’s Total Pension Expense/(Income)  
$ 1,610,030

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 423,959 | $ 0
Changes of assumptions | $ 1,598,002 | $ 0
Net difference between projected and actual earnings on investments | $ 90,317 | $ 0
Changes in proportionate share | $ 0 | $ 1,172,959
Differences between employer contributions and employer’s proportionate share of system contributions | $ 298,724 | $ 38,172
Total (prior to post-MD contributions) | $ 2,411,002 | $ 1,211,131
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,199,871

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>$ 136,303</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 852,963</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 540,479</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(319,301)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(10,573)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,199,871</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.12406504%
Employer’s proportionate share at MD 0.11610577%

Employer’s proportionate share of system NPL/(A) at prior MD $18,625,043

**Employer’s proportionate share of system NPL/(A) at MD** $15,651,102
- Sensitivity: NPL/(A) using discount rate 1.00% lower $26,672,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,435,310

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $3,374,285
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(225,345)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(13,351)

**Employer’s Total Pension Expense/(Income)** $3,135,589

| Differences between expected and actual experience | $756,894 | $0 |
| Changes of assumptions | $2,852,917 | $0 |
| Net difference between projected and actual earnings on investments | $161,243 | $0 |
| Changes in proportionate share | $0 | $853,101 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $104,871 | $86,959 |
| Total (prior to post-MD contributions) | $3,875,925 | $940,060 |

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,935,865

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>$504,542</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,776,058</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,157,524</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(494,975)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(7,285)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,935,865</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.13028804%
Employer’s proportionate share at MD 0.14250332%
Employer’s proportionate share of system NPL/(A) at prior MD $ 19,559,260
Employer’s proportionate share of system NPL/(A) at MD $ 19,209,501
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 32,736,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,898,427

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,141,454
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (579,625)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (269,828)
Employer’s Total Pension Expense/(Income) $ 3,292,001

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 928,980 $ 0
Changes of assumptions $ 3,501,549 $ 0
Net difference between projected and actual earnings on investments $ 197,903 $ 0
Changes in proportionate share $ 827,337 $ 1,854,512
Differences between employer contributions and employer’s proportionate share of system contributions $ 333,073 $ 1,289,594
Total (prior to post-MD contributions) $ 5,788,842 $ 3,144,106
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,644,736

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>$ 62,766</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,677,352</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,340,706</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(467,964)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,876</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,644,736</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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

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 | $ 1,855 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,855 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,855 |

Deferred 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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 610</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>610</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>503</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>132</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>$ 1,855</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.12022239%
Employer’s proportionate share at MD 0.11412590%

Employer’s proportionate share of system NPL/(A) at prior MD $18,048,172
**Employer’s proportionate share of system NPL/(A) at MD $15,384,214**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $26,217,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,325,573

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $3,316,745
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(173,816)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(38,629)

Employer’s Total Pension Expense/(Income) $3,104,300

| Differences between expected and actual experience | $743,987 | $0 |
| Changes of assumptions | $2,804,268 | $0 |
| Net difference between projected and actual earnings on investments | $158,493 | $0 |

| Changes in proportionate share | $0 | $625,390 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $38,050 | $218,895 |
| Total (prior to post-MD contributions) | $3,744,798 | $844,285 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $2,900,513 |

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>$518,119</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,762,426</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,139,855</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(505,056)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(14,831)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,900,513</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.09412228%
Employer's proportionate share at MD 0.10659328%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,129,940
Employer’s proportionate share of system NPL/(A) at MD $ 14,368,814

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 24,487,083
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,908,068

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,097,831
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 241,528
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(145,692)

Employer's Total Pension Expense/(Income) $ 3,193,667

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 694,882 $ 0
Changes of assumptions $ 2,619,179 $ 0
Net difference between projected and actual earnings on investments $ 148,032 $ 0

Changes in proportionate share $ 1,439,167 $ 324,143
Differences between employer contributions and employer’s proportionate share of system contributions $ 296,199 $ 1,129,125

Total (prior to post-MD contributions) $ 5,197,459 $ 1,453,268

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,744,191

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>$ 778,181</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,921,796</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,319,369</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(301,088)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25,934</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,744,191</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4258: Hermiston School District 8R

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

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.23325901%
Employer’s proportionate share at MD 0.24299212%

Employer’s proportionate share of system NPL/(A) at prior MD $ 35,017,593
Employer’s proportionate share of system NPL/(A) at MD $ 32,755,430

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 55,821,233
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 13,468,147

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 7,061,876
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (100,679)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (136,270)

Employer’s Total Pension Expense/(Income) $ 6,824,927

Deferred Outflow of Resources $ 1,584,066 $ 0
Deferred Inflow of Resources $ 5,970,730 $ 0
Net difference between projected and actual earnings on investments $ 337,458 $ 0
Changes in proportionate share $ 792,505 $ 1,021,423
Differences between employer contributions and employer’s proportionate share of system contributions $ 31,192 $ 505,940
Total (prior to post-MD contributions) $ 8,715,951 $ 1,527,363
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 7,188,588

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>$ 1,318,537</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 3,967,760</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,604,304</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 778,217</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 76,205</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,188,588</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.14864769%
Employer’s proportionate share at MD  0.14031968%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 22,315,470
Employer’s proportionate share of system NPL/(A) at MD  $ 18,915,146

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 32,234,862
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 7,777,396

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 4,077,993
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (432,682)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (198,538)

Employer’s Total Pension Expense/(Income)  $ 3,446,773

| Differences between expected and actual experience | $ 914,744 | $ 0 |
| Changes of assumptions | $ 3,447,894 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 194,870 | $ 0 |
| Changes in proportionate share | $ 106,341 | $ 1,705,243 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 64,335 | $ 729,695 |

Total (prior to post-MD contributions)  $ 4,728,184  $ 2,434,938
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 2,293,246

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>$ 267,020</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,785,277</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,014,849</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(749,308)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(24,592)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,293,246</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.51654612%

Employer’s proportionate share at MD

0.50779483%

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

$ 77,545,566

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

$ 68,450,935

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

$ 116,652,892

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

$ 28,145,173

Employer Pension Expense for Measurement Period

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

$ 14,757,615

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

$ (129,318)

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

$ (139,242)

Employer’s Total Pension Expense/(Income)

$ 14,489,055

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 3,310,316 | $ 0
Changes of assumptions | $ 12,477,384 | $ 0
Net difference between projected and actual earnings on investments | $ 705,205 | $ 0
Changes in proportionate share | $ 140,569 | $ 674,500
Differences between employer contributions and employer’s proportionate share of system contributions | $ 95,420 | $ 735,815
Total (prior to post-MD contributions) | $ 16,728,894 | $ 1,410,315
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 15,318,579

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>$ 2,982,031</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,510,711</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,658,397</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,862,209)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>29,651</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,318,579</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.30770937%
Employer’s proportionate share at MD 0.31657479%

Employer’s proportionate share of system NPL/(A) at prior MD $ 46,194,321
Employer’s proportionate share of system NPL/(A) at MD $ 42,674,401
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 72,724,972
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 17,546,560

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,200,347
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 323,524
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (474,180)

Employer’s Total Pension Expense/(Income) $ 9,049,691

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 2,063,752 $ 0
Changes of assumptions $ 7,778,782 $ 0
Net difference between projected and actual earnings on investments $ 439,646 $ 0
Changes in proportionate share $ 1,280,197 $ 53,042
Differences between employer contributions and employer’s proportionate share of system contributions $ 25,204 $ 1,839,687
Total (prior to post-MD contributions) $ 11,587,581 $ 1,892,729
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 9,694,852

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>$ 1,875,861</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,331,183</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,581,515</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,121,031)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,324</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,694,852</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.19341615%
Employer’s proportionate share at MD 0.19727372%

Employer’s proportionate share of system NPL/(A) at prior MD $ 29,036,255

Employer’s proportionate share of system NPL/(A) at MD $ 26,592,572

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 45,318,598
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 10,934,146

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 5,733,201
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 80,481
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (151,414)

Employer’s Total Pension Expense/(Income) $ 5,662,268

Deferred Outflow of Resources $1,286,028
Deferred Inflow of Resources $0

Differences between expected and actual experience $ 1,286,028 $ 0
Changes of assumptions $ 4,847,351 $ 0
Net difference between projected and actual earnings on investments $ 273,966 $ 0
Changes in proportionate share $ 318,261 $ 13,284
Differences between employer contributions and employer’s proportionate share of system contributions $ 37,132 $ 679,313
Total (prior to post-MD contributions) $ 6,762,738 $ 692,597
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 6,070,141

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>$ 1,191,892</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 3,339,718</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,217,892</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(699,706)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,345</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,070,141</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.02802407%

Employer’s proportionate share at MD  

0.02726612%

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

$ 4,207,064

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

$ 3,675,483

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

$ 6,263,695

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

$ 1,511,259

Employer Pension Expense for Measurement Period  

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

$ 792,412

- Net amortization of employer-specific deferred amounts from:  

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

    $ (88,266)

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

    $ 53,103

Employer’s Total Pension Expense/(Income)  

$ 757,249

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 177,748 |
| Changes of assumptions | $ 669,975 |
| Net difference between projected and actual earnings on investments | $ 37,866 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 190,617 |
| Total (prior to post-MD contributions) | $ 1,076,206 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 763,607 |

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>$ 139,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 431,510</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 273,630</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (90,323)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,412</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 763,607</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.18179495%

Employer’s proportionate share at MD  
0.16130741%

Employer’s proportionate share of system NPL/(A) at prior MD  
$27,291,643

Employer’s proportionate share of system NPL/(A) at MD  
$21,744,300

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $37,056,257

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $8,940,668

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $4,687,942

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $598,297
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $228,761

Employer’s Total Pension Expense/(Income)  
$4,318,406

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$1,051,564 | $0
Changes of assumptions  
$3,963,598 | $0
Net difference between projected and actual earnings on investments  
$224,017 | $0
Changes in proportionate share  
$0 | $2,264,075
Differences between employer contributions and employer’s proportionate share of system contributions  
$889,920 | $18,738
Total (prior to post-MD contributions)  
$6,129,099 | $2,282,813
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$3,846,286

Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year  
$663,055
2nd Fiscal Year  
2,420,825
3rd Fiscal Year  
1,532,796
4th Fiscal Year  
(746,205)
5th Fiscal Year  
(24,185)
Thereafter  
0
Total  
$3,846,286

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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00060679%

Employer’s proportionate share at MD  
0.00074572%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 91,093

Employer’s proportionate share of system NPL/(A) at MD  
$ 100,523

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 171,310

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 41,332

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 21,672

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,222
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 638

Employer’s Total Pension Expense/(Income)  
$ 23,532

Deferred Outflow of Resources  
$ 4,861

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 18,324

Net difference between projected and actual earnings on investments  
$ 1,036

Changes in proportionate share  
$ 9,410

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,855

Total (prior to post-MD contributions)  
$ 36,486

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 33,000

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>$ 6,634</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,886</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,767</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(140)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>854</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 33,000</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4275: Tillamook County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017  
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

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>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>$ 1,881</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,881</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,881</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$ 395</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>$ 1,881</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.08519485%

Employer’s proportionate share at MD  
0.08189010%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 12,789,725

Employer’s proportionate share of system NPL/(A) at MD  
$ 11,038,816

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 18,812,159

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,538,863

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,379,903

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (382,315)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (13,081)

Employer’s Total Pension Expense/(Income)  
$ 1,984,507

Deferred Outflow of Resources  
$ 533,842

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  
$ 1,613,803

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>$ 128,814</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,047,110</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 760,199</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(324,790)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,470</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,613,803</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00951441%
Employer’s proportionate share at MD 0.00852905%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,428,334
Employer’s proportionate share of system NPL/(A) at MD $ 1,149,719
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,959,331
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 472,733

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 247,873
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (36,891)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,412

Employer’s Total Pension Expense/(Income) $ 218,394

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 55,601 | $ 0
Changes of assumptions | $ 209,573 | $ 0
Net difference between projected and actual earnings on investments | $ 11,845 | $ 0
Changes in proportionate share | $ 0 | $ 134,152
Differences between employer contributions and employer’s proportionate share of system contributions | $ 30,103 | $ 3,291
Total (prior to post-MD contributions) | $ 307,122 | $ 137,443
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources | $ 169,679

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>$ 25,119</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>119,206</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>72,062</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(44,558)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,149)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 169,679</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015
Discount rate: 7.50%
Employer’s proportionate share at prior MD: 0.07688166%
Employer’s proportionate share at MD: 0.09285862%

Employer’s proportionate share of system NPL/(A) at prior MD: $11,541,722

Employer’s proportionate share of system NPL/(A) at MD: $12,517,377
- Sensitivity: NPL/(A) using discount rate 1.00% lower: $21,331,896
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $5,146,807

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $2,698,672
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68): $686,999
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(213,537)

Employer’s Total Pension Expense/(Income): $3,172,134

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $605,346 | $0
Changes of assumptions | $2,281,695 | $0
Net difference between projected and actual earnings on investments | $128,958 | $0
Changes in proportionate share | $2,498,393 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $175,946 | $1,171,357
Total (prior to post-MD contributions) | $5,690,338 | $1,171,357
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $4,518,981 | $0

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>$1,067,886</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,066,654</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,479,456</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(135,276)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>40,261</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,518,981</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.40881723%
Employer’s proportionate share at MD  
0.36301371%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 61,372,959
Employer’s proportionate share of system NPL/(A) at MD  
$ 48,934,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 83,393,127
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 20,120,496

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 10,549,963
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,000,144)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 354,261

Employer’s Total Pension Expense/(Income)  
$ 8,904,080

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 2,366,488  
$ 0
Changes of assumptions  
$ 8,919,865  
$ 0
Net difference between projected and actual earnings on investments  
$ 504,139  
$ 0

Changes in proportionate share  
$ 0  
$ 7,233,869

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,651,667  
$ 158,385

Total (prior to post-MD contributions)  
$ 13,442,159  
$ 7,392,254

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 6,049,905

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>$ 677,908</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,645,485</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,702,978</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,914,109)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(62,357)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,049,905</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.18029237%
Employer’s proportionate share at MD  0.15117423%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 27,066,071
Employer’s proportionate share of system NPL/(A) at MD  $ 20,378,343
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 34,728,418
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 8,379,024

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 4,393,450
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (1,129,658)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 81,786

Employer’s Total Pension Expense/(Income)  $ 3,345,578

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 985,505 | $ 0 |
| Changes of assumptions | $ 3,714,608 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 209,945 | $ 0 |
| Changes in proportionate share | $ 0 | $ 4,126,200 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 737,541 | $ 320,372 |
| Total (prior to post-MD contributions) | $ 5,647,599 | $ 4,446,572 |

Contributions subsequent to the MD  TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  $ 1,201,027

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>$ (80,147)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,563,649</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 821,374</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (1,016,269)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (87,578)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,201,027</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4288: Medford School District 549C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.77142527%
Employer’s proportionate share at MD  0.75042472%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 115,808,845
**Employer’s proportionate share of system NPL/(A) at MD**  $ 101,157,536
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 172,390,911
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 41,593,243

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 21,808,964
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (902,676)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 451,399

**Employer’s Total Pension Expense/(Income)**  $ 21,357,687

<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>$ 4,892,021</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 18,439,214</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 1,042,160</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 424,857</td>
<td>$ 3,893,784</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,760,930</td>
<td>$ 251,502</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>$ 26,559,182</td>
<td>$ 4,145,286</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Net Deferred Outflow/(Inflow) of Resources</strong></td>
<td><strong>$ 22,413,896</strong></td>
<td><strong>N/A</strong></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,352,481</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,492,706</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,138,206</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,680,715)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 111,218</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 22,413,896</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015
Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.03427705%
Employer’s proportionate share at MD  
0.03638061%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,145,781
Employer’s proportionate share of system NPL/(A) at MD  
$ 4,904,120
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 8,357,516
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,016,441
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,057,299
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 36,990
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (92,670)
Employer’s Total Pension Expense/(Income)  
$ 1,001,619
Deferred Outflow of Resources  
$ 237,165
Deferred Inflow of Resources  
$ 0
Differences between expected and actual experience  
$ 237,165
Changes of assumptions  
$ 893,934
Net difference between projected and actual earnings on investments  
$ 50,524
Changes in proportionate share  
$ 293,857
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,459
Total (prior to post-MD contributions)  
$ 1,477,939
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 1,030,304
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>$ 177,206</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 578,658</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 404,461</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(131,283)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,261</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,030,304</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD 

0.00904373%

Employer’s proportionate share at MD  

0.00726491%

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

$ 1,357,674

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

$ 979,313

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,668,928

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 402,667

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 211,134

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (20,824)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 11,500

Employer’s Total Pension Expense/(Income)  

$ 201,810

Deferred Outflow of Resources  

$ 47,360

Deferred Inflow of Resources  

$ 0

Differences between expected and actual experience

Changes of assumptions  

$ 178,511

Net difference between projected and actual earnings on investments  

$ 10,089

Changes in proportionate share  

$ 19,427

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

$ 33,617

Total (prior to post-MD contributions)  

$ 289,004

Contributions subsequent to the MD  

TBD

Net Deferred Outflow/(Inflow) of Resources  

$ 168,525

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>$ 37,181</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>114,573</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>67,669</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(45,326)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,572)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 168,525</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer's proportionate share at prior MD  0.01891474%
Employer's proportionate share at MD  0.01654631%

Employer's proportionate share of system NPL/(A) at prior MD  $2,839,542
**Employer's proportionate share of system NPL/(A) at MD**  $2,230,449
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $3,801,092
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $917,100

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $480,872
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $(59,193)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $1,024

**Employer's Total Pension Expense/(Income)**  $422,703

<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>$107,865</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$406,571</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$22,979</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>$34,176</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$571,591</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$334,465</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$47,750</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$229,666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$149,696</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(86,234)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(6,413)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$334,465</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01960472%
Employer’s proportionate share at MD 0.02085765%
Employer’s proportionate share of system NPL/(A) at prior MD $ 2,943,124
Employer’s proportionate share of system NPL/(A) at MD $ 2,811,619
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,791,512
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,156,062

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 606,168
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 10,847
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 46,045

Employer’s Total Pension Expense/(Income) $ 663,060

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 135,971 $ 0
Changes of assumptions $ 512,508 $ 0
Net difference between projected and actual earnings on investments $ 28,966 $ 0
Changes in proportionate share $ 92,532 $ 39,875
Differences between employer contributions and employer’s proportionate share of system contributions $ 154,158 $ 0
Total (prior to post-MD contributions) $ 924,135 $ 39,875
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 884,260

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>$ 190,410</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>415,735</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>289,768</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,163)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,511</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 884,260</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4297: Yamhill Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

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

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  
$ 1,919

Total (prior to post-MD contributions)  
$ 1,919

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,919

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>$ 637</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 637</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 514</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 131</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>$ 1,919</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02043542%
Employer’s proportionate share at MD 0.02351608%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,067,831
Employer’s proportionate share of system NPL/(A) at MD $ 3,169,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,402,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,303,409

Employer’s proportionate share of collective system Pension Expense/(Income) $ 683,428

Employer’s Total Pension Expense/(Income) $ 784,602

<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>$ 577,830</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 32,658</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 679,055</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 332,268</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,442,844</td>
<td>$ 332,268</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD N/A</td>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources $ 1,110,576

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>$ 251,709</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>509,159</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>383,073</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(39,063)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,697</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,110,576</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4307: Columbia School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

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) $ 960

Employer’s Total Pension Expense/(Income) $ 960

<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>$ 2,726</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,726</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 $ 2,726

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>$ 960</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>960</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>665</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>141</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>$ 2,726</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 20, 2018.
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)]  
[219x727] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
[219x727] December 31, 2015

Discount rate  
[219x727] 7.50%

Employer’s proportionate share at prior MD  
[219x727] 0.15427429%

Employer’s proportionate share at MD  
[219x727] 0.14399742%

Employer’s proportionate share of system NPL/(A) at prior MD  
[219x727] $ 23,160,153

Employer’s proportionate share of system NPL/(A) at MD  
[219x727] $ 19,410,907

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
[219x727] $ 33,079,729

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
[219x727] $ 7,981,240

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
[219x727] $ 4,184,876

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (490,036)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 254,020

Employer’s Total Pension Expense/(Income)  
[219x727] $ 3,948,860

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 938,720 | $ 0 |
| Changes of assumptions | $ 3,538,262 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 199,978 | $ 0 |
| Changes in proportionate share | $ 0 | $ 1,777,515 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 923,409 | $ 25,358 |
| Total (prior to post-MD contributions) | $ 5,600,369 | $ 1,802,873 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,797,496 |

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>$ 685,767</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,247,399</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,426,899</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(574,245)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,676</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,797,496</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.37804563%

Employer’s proportionate share at MD  
0.37618526%

Employer’s proportionate share of system NPL/(A) at prior MD  
$56,753,427

**Employer’s proportionate share of system NPL/(A) at MD**  
$50,709,915

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $86,418,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $20,850,546

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $10,932,756

  ▪ Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $109,188
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $(30,940)

**Employer’s Total Pension Expense/(Income)**  
$11,011,004

| Differences between expected and actual experience | $2,452,353 | $0 |
| Changes of assumptions | $9,243,513 | $0 |
| Net difference between projected and actual earnings on investments | $522,431 | $0 |
| Changes in proportionate share | $404,915 | $126,002 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $133,230 | $465,306 |
| Total (prior to post-MD contributions) | $12,756,442 | $591,308 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $12,165,134 |

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>$2,486,355</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,566,830</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,370,289</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,297,658)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>39,317</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$12,165,134</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02403158%

Employer’s proportionate share at MD  
0.02043034%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,607,698

Employer’s proportionate share of system NPL/(A) at MD  
$2,754,018

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,693,349
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,132,378

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $593,750
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $(15,610)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(49,988)

Employer’s Total Pension Expense/(Income)  
$528,152

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$133,185  
$0
Changes of assumptions  
$502,008  
$0
Net difference between projected and actual earnings on investments  
$28,373  
$0
Changes in proportionate share  
$276,348  
$346,216
Differences between employer contributions and employer’s proportionate share of system contributions  
$27,151  
$219,477
Total (prior to post-MD contributions)  
$967,065  
$565,693

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$401,372

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>$65,184</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$290,894</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$198,456</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(132,113)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(21,049)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$401,372</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 20, 2018.
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’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 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>$ 2,630,481</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,639,440</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,562,221</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,042,659)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>96,927</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,886,412</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.05314398%

Employer’s proportionate share at MD  
0.05505168%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,978,145

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,420,987

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 12,646,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,051,309

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,599,921
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (33,881)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,774

Employer’s Total Pension Expense/(Income)  
$ 1,580,814

Deferred Outflow of Resources  
$ 358,882
Changes of assumptions  
$ 1,352,714
Net difference between projected and actual earnings on investments  
$ 76,454
Changes in proportionate share  
$ 129,208
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 56,473
Total (prior to post-MD contributions)  
$ 1,973,731
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 1,738,867

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>$ 333,300</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>929,730</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>612,137</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(158,584)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,283</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,738,867</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 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.03201385%  

Employer’s proportionate share at MD  
0.03479999%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$4,806,022  

Employer’s proportionate share of system NPL/(A) at MD  
$4,691,052  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $7,994,409  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,928,834  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,011,363  

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $17,239  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(14,303)  

Employer’s Total Pension Expense/(Income)  
$1,014,299  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

Differences between expected and actual experience  
$226,861  
$0  

Changes of assumptions  
$855,095  
$0  

Net difference between projected and actual earnings on investments  
$48,329  
$0  

Changes in proportionate share  
$188,704  
$68,722  

Differences between employer contributions and employer’s proportionate share of system contributions  
$36,372  
$115,372  

Total (prior to post-MD contributions)  
$1,355,361  
$184,094  

Contributions subsequent to the MD  
TBD  
N/A  

Net Deferred Outflow/(Inflow) of Resources  
$1,171,267  

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>$225,704</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$602,615</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$418,898</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(89,187)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$13,237</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,171,267</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.84314819%

Employer’s proportionate share at MD  
0.79423149%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 126,576,120

Employer’s proportionate share of system NPL/(A) at MD  
$ 107,062,705

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 182,454,398
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 44,021,289

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 23,082,083

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,134,966)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 256,412

Employer’s Total Pension Expense/(Income)  
$ 21,203,529

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 5,177,598  
$ 0
Changes of assumptions  
$ 19,515,621  
$ 0
Net difference between projected and actual earnings on investments  
$ 1,102,997  
$ 0
Changes in proportionate share  
$ 0  
$ 7,598,231
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,446,673  
$ 664,999
Total (prior to post-MD contributions)  
$ 28,242,889  
$ 8,263,230
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 19,979,659

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>$ 3,205,628</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 12,010,021</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,922,209</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,192,250)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 34,051</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 19,979,659</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4317: Sherwood School District 88J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.32512171%

Employer’s proportionate share at MD  
0.31832337%

Employer’s proportionate share of system NPL/(A) at prior MD  
$48,808,318

Employer’s proportionate share of system NPL/(A) at MD  
$42,910,111

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $73,126,663
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $17,643,477

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $9,251,165

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (553,010)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 262,385

Employer’s Total Pension Expense/(Income)  
$8,960,540

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 2,075,151 | $ 0 |
| Changes of assumptions | $ 7,821,748 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 442,075 | $ 0 |
| Changes in proportionate share | $ 0 | $ 1,840,162 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,148,489 | $ 197,543 |
| Total (prior to post-MD contributions) | $ 11,487,463 | $ 2,037,705 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,449,758 |

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>$ 1,747,086</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 5,277,208</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,491,311</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,119,999)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 54,152</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,449,758</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.04290273%
Employer’s proportionate share at MD  0.04020844%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 6,440,696
**Employer’s proportionate share of system NPL/(A) at MD**  $ 5,420,113
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 9,236,862
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 2,228,604

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,168,544
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (2,629)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (59,762)

**Employer’s Total Pension Expense/(Income)**  $ 1,106,153

| Differences between expected and actual experience | 262,119 | 0 |
| Changes of assumptions | 987,990 | 0 |
| Net difference between projected and actual earnings on investments | 55,840 | 0 |
| Changes in proportionate share | 211,861 | 241,023 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 11,816 | 251,287 |
| Total (prior to post-MD contributions) | 1,529,626 | 492,310 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,037,316 |

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>$ 194,999</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>633,849</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>419,379</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(195,511)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(15,400)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 1,037,316</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 20, 2018.
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 | $ 4,581,101 | $ 0
Changes of assumptions | $ 17,267,279 | $ 0
Net difference between projected and actual earnings on investments | $ 975,924 | $ 0
Changes in proportionate share | $ 8,536,937 | $ 78,400
Differences between employer contributions and employer’s proportionate share of system contributions | $ 190,558 | $ 5,735,255
Total (prior to post-MD contributions) | $ 31,551,799 | $ 5,813,655
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 25,738,144

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>$ 5,353,776</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,990,210</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,020,585</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,833,273)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>206,845</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 25,738,144</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.08636201%

Employer’s proportionate share at MD  
0.08537178%

Employer’s proportionate share of system NPL/(A) at prior MD  
$12,964,943

Employer’s proportionate share of system NPL/(A) at MD  
$11,508,148

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $19,611,986
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,731,839

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,481,088

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (209,720)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (71,710)

Employer’s Total Pension Expense/(Income)  
$2,199,658

Deferred Outflow of Resources

| Differences between expected and actual experience | $556,539 | $0 |
| Changes of assumptions | $2,097,730 | $0 |
| Net difference between projected and actual earnings on investments | $118,561 | $0 |
| Changes in proportionate share | $0 | $591,364 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $31,607 | $296,329 |
| Total (prior to post-MD contributions) | $2,804,437 | $887,693 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,916,744 |

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>$265,068</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,205,010</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>805,005</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(357,584)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(755)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,916,744</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4324: Centennial School District 28

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.58697455%

Employer’s proportionate share at MD  
0.51666941%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 88,118,509

Employer’s proportionate share of system NPL/(A) at MD  
$ 69,647,232

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 118,691,600

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 28,637,058

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 15,015,529

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,094,022)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 920,035

Employer’s Total Pension Expense/(Income)  
$ 13,841,542

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 3,368,170  |  $ 0
Changes of assumptions  
$ 12,695,448  |  $ 0
Net difference between projected and actual earnings on investments  
$ 717,530  |  $ 0
Changes in proportionate share  
$ 53,412  |  $ 8,091,096
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,940,909  |  $ 129,641
Total (prior to post-MD contributions)  
$ 19,775,469  |  $ 8,220,737
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 11,554,732

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>$ 2,133,413</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,634,862</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,531,005</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (2,622,048)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (122,500)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,554,732</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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 | Deferred Inflow
--- | ---
Differences between expected and actual experience $ 0 | $ 0
Changes of assumptions $ 0 | $ 0
Net difference between projected and actual earnings on investments $ 0 | $ 0
Changes in proportionate share $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 0
Total (prior to post-MD contributions) $ 0 | $ 0
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 0

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>$ 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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4327: Jordan Valley School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00746508%
Employer’s proportionate share at MD 0.00504501%

Employer’s proportionate share of system NPL/(A) at prior MD $1,120,682

Employer’s proportionate share of system NPL/(A) at MD $680,069
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,158,962
- Sensitivity: NPL/(A) using discount rate 1.00% higher $279,626

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $146,619
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(88,919)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $10,164

Employer’s Total Pension Expense/(Income) $67,864

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $32,888 $0
Changes of assumptions $123,964 $0
Net difference between projected and actual earnings on investments $7,006 $0
Changes in proportionate share $0 $319,915
Differences between employer contributions and employer’s proportionate share of system contributions $66,939 $13,328
Total (prior to post-MD contributions) $230,797 $333,243
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $(102,446)

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>$(46,460)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,172</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,015)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(50,383)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,759)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(102,446)</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.03470273%

Employer’s proportionate share at MD
0.03644586%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 5,209,686

Employer’s proportionate share of system NPL/(A) at MD
$ 4,912,916

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 8,372,505
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 2,020,058

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 1,059,195
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 95,907
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)
    $ (125,825)

Employer’s Total Pension Expense/(Income)
$ 1,029,277

Deferred Outflow
Differences between expected and actual experience
$ 237,591
Changes of assumptions
$ 895,537
Net difference between projected and actual earnings on investments
$ 50,615
Changes in proportionate share
$ 357,331
Differences between employer contributions and employer’s proportionate share of system contributions
$ 0
Total (prior to post-MD contributions)
$ 1,541,074
Contributions subsequent to the MD
TBD
Net Deferred Outflow/(Inflow) of Resources
$ 1,056,527

Deferred Inflow
0
474,815

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>$ 203,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>603,981</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>406,058</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(151,354)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,546)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,056,527</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.08482684%
Employer’s proportionate share at MD 0.07460364%

Employer’s proportionate share of system NPL/(A) at prior MD $ 12,734,478
Employer’s proportionate share of system NPL/(A) at MD $ 10,056,599

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 17,138,281
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,135,001

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,168,143
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (271,670)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 115,482

Employer’s Total Pension Expense/(Income) $ 2,011,955

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 486,341 $ 0
Changes of assumptions $ 1,833,139 $ 0
Net difference between projected and actual earnings on investments $ 103,607 $ 0
Changes in proportionate share $ 0 $ 1,049,925
Differences between employer contributions and employer’s proportionate share of system contributions $ 396,183 $ 0
Total (prior to post-MD contributions) $ 2,819,270 $ 1,049,925
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,769,345

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>$ 321,379</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,128,623</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>699,964</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(363,510)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,111)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,769,345</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 20, 2018.
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)]

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 | $293,811 | $0
Changes of assumptions | $1,107,443 | $0
Net difference between projected and actual earnings on investments | $62,591 | $0
Changes in proportionate share | $2,286,626 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $550,232
Total (prior to post-MD contributions) | $3,750,471 | $550,232
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $3,200,239

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>$764,312</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,257,133</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,004,097</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$115,848</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$58,850</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,200,239</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4332: Gresham-Barlow School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.53565279%
Employer’s proportionate share at MD  0.52578290%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 80,413,921
Employer’s proportionate share of system NPL/(A) at MD  $ 70,875,734

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 120,785,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 29,142,185

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 15,280,387
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (178,918)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (700,550)

Employer’s Total Pension Expense/(Income)  $ 14,400,919

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 3,427,581  $ 0
Changes of assumptions  $ 12,919,382  $ 0
Net difference between projected and actual earnings on investments  $ 730,186  $ 0
Changes in proportionate share  $ 152,650  $ 835,799
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 2,231,246
Total (prior to post-MD contributions)  $ 17,229,799  $ 3,067,045
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 14,162,754

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>$ 2,486,271</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 8,301,919</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,536,650</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(2,139,323)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(22,764)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,162,754</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 20, 2018.
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)]  
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>$ 1,107,630</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,813,504</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,013,616</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(272,004)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>97,262</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,760,007</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07437904%
Employer’s proportionate share at MD 0.07804980%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,166,021
Employer’s proportionate share of system NPL/(A) at MD $ 10,521,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 17,929,948
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,326,009

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,268,296
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 300,422
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (239,075)

Employer’s Total Pension Expense/(Income) $ 2,329,643

Deferred Outflow of Resources    Deferred Inflow of Resources
Differences between expected and actual experience $ 508,807 $ 0
Changes of assumptions $ 1,917,817 $ 0
Net difference between projected and actual earnings on investments $ 108,392 $ 0
Changes in proportionate share $ 1,036,901 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 32,327 $ 898,699
Total (prior to post-MD contributions) $ 3,604,244 $ 898,699
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,705,545

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>$ 560,974</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,429,471</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>997,561</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(276,571)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,890)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,705,545</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4335: Milton-Freewater Unified School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.05309031%
Employer’s proportionate share at MD 0.04947276%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,970,088
Employer’s proportionate share of system NPL/(A) at MD $ 6,668,947
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,365,103
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,742,091

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,437,785
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 45,168
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (139,268)

Employer’s Total Pension Expense/(Income) $ 1,343,685

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 322,513 | $ 0 |
| Changes of assumptions | $ 1,215,630 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 68,706 | $ 0 |
| Changes in proportionate share | $ 484,093 | $ 351,931 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 64,710 | $ 657,228 |
| Total (prior to post-MD contributions) | $ 2,155,652 | $ 1,009,159 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,146,493 |

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>$ 222,594</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 758,744</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 489,125</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(288,101)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(35,869)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,146,493</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4336: Nestucca Valley School District 101

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.03730405%
Employer’s proportionate share at MD 0.03432688%
Employer’s proportionate share of system NPL/(A) at prior MD $ 5,600,204
Employer’s proportionate share of system NPL/(A) at MD $ 4,627,276
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,885,724
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,902,611

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 997,613
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (105,169)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 9,430

Employer’s Total Pension Expense/(Income) $ 901,874

Deferred Outflow of Resources
Differences between expected and actual experience $ 223,777
Changes of assumptions $ 843,470
Net difference between projected and actual earnings on investments $ 47,672
Changes in proportionate share $ 57,936
Differences between employer contributions and employer’s proportionate share of system contributions $ 63,452
Total (prior to post-MD contributions) $ 1,236,307
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 729,236

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>$ 124,001</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 495,548</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 290,998</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(174,828)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,484)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 729,236</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 20, 2018.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02294354%
Employer's proportionate share at MD 0.02063458%

Employer’s proportionate share of system NPL/(A) at prior MD $3,444,358
Employer’s proportionate share of system NPL/(A) at MD $2,781,549
- Sensitivity: NPL/(A) using discount rate 1.00% lower $4,740,268
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,143,698

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $599,685
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(87,964)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $2,239

Employer’s Total Pension Expense/(Income) $513,960

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $134,517 $0
Changes of assumptions $507,027 $0
Net difference between projected and actual earnings on investments $28,656 $0
Changes in proportionate share $0 $306,004
Differences between employer contributions and employer’s proportionate share of system contributions $64,713 $26,589
Total (prior to post-MD contributions) $734,913 $332,593
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $402,320

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$46,365</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$277,200</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$184,368</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$(100,750)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$(4,862)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$402,320</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.24374556%

Employer’s proportionate share at MD
0.24404680%

Employer’s proportionate share of system NPL/(A) at prior MD
$36,591,868

Employer’s proportionate share of system NPL/(A) at MD
$32,897,601

- Sensitivity: NPL/(A) using discount rate 1.00% lower
$56,063,519

- Sensitivity: NPL/(A) using discount rate 1.00% higher
$13,526,604

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
$7,092,527

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
$71,773

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
$32,194

Employer’s Total Pension Expense/(Income)
$7,052,948

Deferred Outflow of Resources
$1,590,942

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

$7,648,980

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>$1,522,659</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,151,994</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,784,364</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(836,961)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>26,925</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,648,980</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4339: Lebanon Community School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.27550889%

Employer’s proportionate share at MD  
0.26393540%

Employer’s proportionate share of system NPL/(A) at prior MD  
$41,360,281

Employer’s proportionate share of system NPL/(A) at MD  
$35,578,592

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $60,632,416
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $14,628,955

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $7,670,533

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,008,584)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 425,237

Employer’s Total Pension Expense/(Income)  
$7,087,186

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$1,720,596  
$0

Changes of assumptions  
$6,485,343  
$0

Net difference between projected and actual earnings on investments  
$366,543  
$0

Changes in proportionate share  
$0  
$3,399,177

Differences between employer contributions and employer’s proportionate share of system contributions  
$1,583,376  
$142,976

Total (prior to post-MD contributions)  
$10,155,858  
$3,542,153

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$6,613,705

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>$1,106,205</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,941,469</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,493,553</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(985,174)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>57,651</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,613,705</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4340: Monroe School District 1J

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.02579987%

Employer’s proportionate share at MD  

0.02785234%

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

$ 3,873,160

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

$ 3,754,506

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,398,364

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,543,751

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

$ 3,873,160

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

$ 3,754,506

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 809,449

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (34,238)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,931)

Employer’s Total Pension Expense/(Income)  

$ 769,280

Deferred Outflow of Resources  

$ 181,570

Deferred Inflow of Resources  

$ 0

Differences between expected and actual experience

$ 181,570

Changes of assumptions

$ 684,379

Net difference between projected and actual earnings on investments

$ 38,680

Changes in proportionate share

$ 139,013

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

$ 5,582

Total (prior to post-MD contributions)

$ 1,049,224

Contributions subsequent to the MD

TBD

Net Deferred Outflow/(Inflow) of Resources

$ 815,975

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>$ 138,125</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 442,870</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 297,559</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(76,207)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,629</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 815,975</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 20, 2018.
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  

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:  

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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07654891%
Employer’s proportionate share at MD 0.08589820%
Employer’s proportionate share of system NPL/(A) at prior MD $ 11,491,769
Employer’s proportionate share of system NPL/(A) at MD $ 11,579,110
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 19,732,917
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,761,017

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,496,387
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 194,252
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (265,776)

Employer’s Total Pension Expense/(Income) $ 2,424,863

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 559,971 $ 0
Changes of assumptions $ 2,110,665 $ 0
Net difference between projected and actual earnings on investments $ 119,292 $ 0
Changes in proportionate share $ 1,050,785 $ 190,901
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,765 $ 910,116
Total (prior to post-MD contributions) $ 3,842,478 $ 1,101,017
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,741,461

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>$ 478,344</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,439,012</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,036,147</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(236,844)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,801</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,741,461</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4343: Harrisburg School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.07244534%
Employer’s proportionate share at MD 0.06574522%

Employer’s proportionate share of system NPL/(A) at prior MD $ 10,875,728
Employer’s proportionate share of system NPL/(A) at MD $ 8,862,481
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 15,103,285
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,644,012

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,910,698
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (229,890)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 20,629

Employer’s Total Pension Expense/(Income) $ 1,701,437

Deferred Outflow of Resources          Deferred Inflow of Resources

Differences between expected and actual experience $ 428,593         $ 0
Changes of assumptions $ 1,615,472         $ 0
Net difference between projected and actual earnings on investments $ 91,304          $ 0
Changes in proportionate share $ 1,657         $ 866,453
Differences between employer contributions and employer’s proportionate share of system contributions $ 207,550          $ 65,091
Total (prior to post-MD contributions) $ 2,344,576          $ 931,544
Contributions subsequent to the MD TBD          N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,413,032

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>$ 211,600</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 938,364</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 589,044</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(315,907)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(10,068)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,413,032</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02405170%

Employer’s proportionate share at MD  
0.02215069%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,610,719

Employer’s proportionate share of system NPL/(A) at MD  
$2,985,921

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,088,555

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,227,730

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $643,747

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $73,465
  - 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)  
$586,902

Deferred Outflow of Resources

| Differences between expected and actual experience | $144,400 | $0 |
| Changes of assumptions | $544,280 | $0 |
| Net difference between projected and actual earnings on investments | $30,762 | $0 |
| Changes in proportionate share | $6,010 | $280,646 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $87,336 | $13,179 |
| Total (prior to post-MD contributions) | $812,788 | $293,825 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$518,963

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>$84,950</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>328,957</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>207,290</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(100,488)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,746)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$518,963</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4345: Oregon Trail School District 46

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.31898262%
Employer’s proportionate share at MD 0.27919925%

Employer’s proportionate share of system NPL/(A) at prior MD $ 47,886,698

Employer’s proportionate share of system NPL/(A) at MD $ 37,636,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 64,138,896
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 15,474,973

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 8,114,133
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,204,793)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 367,540

Employer’s Total Pension Expense/(Income) $ 7,276,880

Deferred Outflow of Resources $ 1,820,101 $ 0
Deferred Inflow of Resources $ 6,860,401 $ 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) $ 10,461,246 $ 4,618,320
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,842,926

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>$ 950,009</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,985,532</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,415,547</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,436,614)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(71,548)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,842,926</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4346: Knappa School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04185983%
Employer’s proportionate share at MD 0.03807531%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,284,132
Employer’s proportionate share of system NPL/(A) at MD $ 5,132,566

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,746,830
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,110,372

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,106,551
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (118,754)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 50,825

Employer’s Total Pension Expense/(Income) $ 1,038,622

Deferred Outflow of Resources        Deferred Inflow of Resources

Differences between expected and actual experience $ 248,213 $ 0
Changes of assumptions $ 935,575 $ 0
Net difference between projected and actual earnings on investments $ 52,877 $ 0

Changes in proportionate share

Differences between employer contributions and employer’s proportionate share of system contributions $ 161,864 $ 0

Total (prior to post-MD contributions) $ 1,398,529 $ 429,653
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 968,876

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>$ 175,806</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>588,031</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>376,259</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(167,285)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,934)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 968,876</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4347: Clatskanie School District 6J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.06317554%

Employer’s proportionate share at MD  
0.05697926%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 9,484,115

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,680,826

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,089,530

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,158,148

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,655,940

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (279,159)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 44,974

Employer’s Total Pension Expense/(Income)  
$ 1,421,755

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 371,448  
$ 0
Changes of assumptions  
$ 1,400,078  
$ 0
Net difference between projected and actual earnings on investments  
$ 79,131  
$ 0
Changes in proportionate share  
$ 0  
$ 1,016,130
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 227,284  
$ 37,488
Total (prior to post-MD contributions)  
$ 2,077,941  
$ 1,053,618
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,024,323

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>$ 130,561</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>751,515</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>439,639</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(290,326)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(7,067)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,024,323</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 20, 2018.
Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $73,678
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(5,622)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $3,064

Employer’s Total Pension Expense/(Income) $71,120

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $16,527 | $0
Changes of assumptions | $62,294 | $0
Net difference between projected and actual earnings on investments | $3,521 | $0
Changes in proportionate share | $2,221 | $22,891
Differences between employer contributions and employer’s proportionate share of system contributions | $14,445 | $2,527
Total (prior to post-MD contributions) | $99,008 | $25,418
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $73,590

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>$13,671</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$41,079</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$26,443</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(8,381)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>778</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$73,590</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4350: Ridgeline Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01224254%
Employer’s proportionate share at MD  0.01094288%

Employer’s proportionate share of system NPL/(A) at prior MD  $1,837,890
Employer’s proportionate share of system NPL/(A) at MD  $1,475,104
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $2,513,847
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $606,523

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $318,024
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $(29,196)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $14,548

Employer’s Total Pension Expense/(Income)  $303,376

Deferred Outflow of Resources  $71,337  $0
Deferred Inflow of Resources  $268,885  $0
Net difference between projected and actual earnings on investments  $15,197  $0
Changes in proportionate share  $1,946  $119,492
Differences between employer contributions and employer’s proportionate share of system contributions  $50,956  $0
Total (prior to post-MD contributions)  $408,321  $119,492
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $288,829

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>$55,402</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>174,063</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>110,442</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(49,362)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,716)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$288,829</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00285749%

Employer’s proportionate share at MD 0.00265042%

Employer’s proportionate share of system NPL/(A) at prior MD $428,976

**Employer’s proportionate share of system NPL/(A) at MD** $357,278

- Sensitivity: NPL/(A) using discount rate 1.00% lower $608,866
- Sensitivity: NPL/(A) using discount rate 1.00% higher $146,903

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $77,027

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(31,756)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(10,783)

**Employer’s Total Pension Expense/(Income)** $34,488

<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>$17,278</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$3,681</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$83,019</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$6,775</td>
<td>$20,564</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$92,859</td>
<td>$103,583</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$(10,724)</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(25,573)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,235</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17,163</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,542)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(7)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(10,724)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00728580%
Employer’s proportionate share at MD 0.00642702%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,093,768
Employer’s proportionate share of system NPL/(A) at MD $ 866,365

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,476,444
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 356,226

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 186,783
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 125
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,890

Employer’s Total Pension Expense/(Income) $ 194,798

Deferred Outflow of Resources $ 41,898 $ 0
Deferred Inflow of Resources $ 157,923 $ 0
Net difference between expected and actual earnings on investments $ 8,926 $ 0
Changes in proportionate share $ 87,440 $ 88,991
Differences between employer contributions and employer’s proportionate share of system contributions $ 22,582 $ 1,136
Total (prior to post-MD contributions) $ 318,769 $ 90,127
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 228,642 $ 0

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>$ 49,157</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>119,549</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>88,063</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(25,305)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,822)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 228,642</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00294292%
Employer’s proportionate share at MD 0.00547733%

Employer’s proportionate share of system NPL/(A) at prior MD $ 441,801
**Employer’s proportionate share of system NPL/(A) at MD** $ 738,346
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,258,277
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 303,588

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 159,183
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 35,710
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 4,170

**Employer’s Total Pension Expense/(Income)** $ 199,063

| Differences between expected and actual experience | $ 35,707 | $ 0 |
| Changes of assumptions | $ 134,587 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 7,607 | $ 0 |
| Changes in proportionate share | $ 183,002 | $ 18,355 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 24,741 | $ 15,315 |
| Total (prior to post-MD contributions) | $ 385,644 | $ 33,670 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 351,974 |

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>$ 74,943</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>135,188</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>107,820</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>21,926</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,098</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 351,974</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00871065%

Employer’s proportionate share at MD  
0.00863658%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,307,671

Employer’s proportionate share of system NPL/(A) at MD  
$1,164,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,984,034
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $478,693

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $250,998

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $20,554
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $12,226

Employer’s Total Pension Expense/(Income)  
$242,670

Deferred Outflow of Resources

| Differences between expected and actual experience | $56,302 | $0 |
| Changes of assumptions | $212,215 | $0 |
| Net difference between projected and actual earnings on investments | $11,994 | $0 |
| Changes in proportionate share | $3,092 | $73,247 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $46,945 | $2,546 |
| Total (prior to post-MD contributions) | $330,548 | $75,793 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$254,755

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>$46,958</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>140,645</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>90,898</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,002)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,256</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$254,755</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
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

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 138 | $ 0 |

Total (prior to post-MD contributions)  $ 138 $ 0
Contributions subsequent to the MD  TBD N/A
Net Deferred Outflow/(Inflow) of Resources  $ 138

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>$ 57</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>57</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24</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>$ 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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01157011%
Employer’s proportionate share at MD 0.01150498%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,736,942
Employer’s proportionate share of system NPL/(A) at MD $ 1,550,876
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,642,975
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 637,678

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 334,360
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,033)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 22,535

Employer’s Total Pension Expense/(Income) $ 348,862

Deferred Outflow of Resources $ 75,001 $ 0
Changes of assumptions $ 282,697 $ 0
Net difference between projected and actual earnings on investments $ 15,978 $ 0
Changes in proportionate share $ 32,854 $ 72,710
Differences between employer contributions and employer’s proportionate share of system contributions $ 63,932 $ 0
Total (prior to post-MD contributions) $ 470,462 $ 72,710
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 397,752

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>$ 88,150</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 210,153</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 131,491</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (35,811)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,768</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 397,752</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4361: Rimrock Expeditionary Alternative Learning

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01026868%
Employer's proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,541,567

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

Employer 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) $ (166,499)
  - 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) $ (178,968)

<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>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between expected and actual earnings</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 869</td>
<td>$ 712,385</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,770</td>
<td>$ 46,319</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,639</td>
<td>$ 758,704</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>$ (755,065)</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (178,968)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(179,662)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(180,557)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(167,356)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(48,522)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (755,065)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00063725%
Employer’s proportionate share at MD 0.00122586%

Employer’s proportionate share of system NPL/(A) at prior MD $ 95,666

Employer’s proportionate share of system NPL/(A) at MD $ 165,246
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 281,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 67,945

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 35,626
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 8,975
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (318)

Employer’s Total Pension Expense/(Income) $ 44,283

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 7,991 | $ 0
Changes of assumptions | $ 30,121 | $ 0
Net difference between projected and actual earnings on investments | $ 1,702 | $ 0

Changes in proportion share | $ 43,357 | $ 3,249
Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,059 | $ 4,610
Total (prior to post-MD contributions) | $ 86,230 | $ 7,859
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 78,371

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>$ 16,504</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,132</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24,004</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,962</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,769</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 78,371</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01555236%
Employer’s proportionate share at MD 0.01806038%
Employer’s proportionate share of system NPL/(A) at prior MD $ 2,334,770
Employer’s proportionate share of system NPL/(A) at MD $ 2,434,546
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,148,911
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,001,019

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 524,874
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 51,892
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 39,400
Employer’s Total Pension Expense/(Income) $ 616,166

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 117,736 $ 0
Changes of assumptions $ 443,774 $ 0
Net difference between projected and actual earnings on investments $ 25,082 $ 0
Changes in proportionate share $ 207,190 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 134,199 $ 0
Total (prior to post-MD contributions) $ 927,981 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 927,981

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>$ 206,903</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 401,966</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 293,081</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,575</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,455</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 927,981</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00990495%
Employer’s proportionate share at MD  0.01105715%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,486,963
Employer’s proportionate share of system NPL/(A) at MD  $ 1,490,508
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,540,098
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 612,857

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 321,345
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,989
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 11,761

Employer’s Total Pension Expense/(Income)  $ 335,095

Deferred Outflow of Resources   Deferred Inflow of Resources
Differences between expected and actual experience  $ 72,082  $ 0
Changes of assumptions  $ 271,693 $ 0
Net difference between projected and actual earnings on investments  $ 15,356 $ 0
Changes in proportionate share  $ 78,335 $ 53,729
Differences between employer contributions and employer’s proportionate share of system contributions  $ 52,065 $ 4,762
Total (prior to post-MD contributions)  $ 489,531 $ 58,491
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 431,040

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>$ 84,531</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>205,233</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>143,975</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,618)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,919</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 431,040</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01295724%
Employer’s proportionate share at MD  0.01300797%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,945,183
**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,753,479
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,988,249
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 720,983

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 378,040
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (16,999)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 22,417

**Employer’s Total Pension Expense/(Income)**  $ 383,458

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deffered Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 84,799</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 319,628</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 18,065</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,436</td>
<td>$ 51,328</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 504,496</td>
<td>$ 51,328</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>$ 453,168</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 88,687</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 230,644</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 159,639</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (31,489)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,687</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 453,168</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00607489%
Employer’s proportionate share at MD  0.03452118%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 911,982
Employer’s proportionate share of system NPL/(A) at MD  $ 4,653,468

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 7,930,359
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,913,380

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,003,260
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (34,922)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 126,338

Employer’s Total Pension Expense/(Income)  $ 1,094,676

<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>$ 225,044</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 848,244</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 47,942</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes 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 (before post-MD contributions)</td>
<td>$ 3,473,012</td>
<td>$ 1,592,242</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>$ 1,880,770</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 312,399</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>684,783</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>486,649</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>247,702</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>149,237</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,880,770</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01226690%
Employer’s proportionate share at MD 0.01746296%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,841,547

Employer’s proportionate share of system NPL/(A) at MD $ 2,354,014

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,011,669
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 967,907

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 507,511
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 56,415
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 45,279

Employer’s Total Pension Expense/(Income)$ 609,205

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 113,841 $ 0
Changes of assumptions $ 429,095 $ 0
Net difference between projected and actual earnings on investments $ 24,252 $ 0
Changes in proportionate share $ 358,927 $ 93,544
Differences between employer contributions and employer’s proportionate share of system contributions $ 133,297 $ 0
Total (prior to post-MD contributions) $ 1,059,412 $ 93,544
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 965,868

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>$ 213,481</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 402,410</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 287,943</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 31,026</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 31,007</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 965,868</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2015

Discount rate  

7.50%

Employer’s proportionate share at prior MD  

0.00272689%

Employer’s proportionate share at MD  

0.00450814%

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

$ 409,370

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

$ 607,699

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

$ 1,035,630

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

$ 249,869

Employer Pension Expense for Measurement Period

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

$ 131,016

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

$ 22,547

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

$ 8,798

Employer’s Total Pension Expense/(Income)  

$ 162,361

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 29,389 | $ 0
Changes of assumptions | $ 110,773 | $ 0
Net difference between projected and actual earnings on investments | $ 6,261 | $ 0
Changes in proportionate share | $ 130,574 | $ 31,841
Differences between employer contributions and employer’s proportionate share of system contributions | $ 32,918 | $ 2,621
Total (prior to post-MD contributions) | $ 309,915 | $ 34,462
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 275,453

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

<table>
<thead>
<tr>
<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>$ 60,203</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>108,798</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>80,613</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>15,550</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>10,288</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 275,453</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4371: The Lighthouse School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01060831%
Employer's proportionate share at MD 0.01018091%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,592,554
Employer’s proportionate share of system NPL/(A) at MD $ 1,372,391

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,338,804
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 564,290

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 295,879
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (37,771)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 78

Employer’s Total Pension Expense/(Income) $ 258,186

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 66,369 $ 0
Changes of assumptions $ 250,162 $ 0
Net difference between projected and actual earnings on investments $ 14,139 $ 0
Changes in proportionate share $ 0 $ 131,366
Differences between employer contributions and employer’s proportionate share of system contributions $ 22,178 $ 9,049
Total (prior to post-MD contributions) $ 352,848 $ 140,415
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 212,433

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>$ 27,479</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>140,717</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>86,788</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(43,822)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,272</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 212,433</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate

7.50%

Employer’s proportionate share at prior MD

0.00388552%

Employer’s proportionate share at MD

0.00346998%

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

$ 583,307

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

$ 467,755

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

$ 797,139

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

$ 192,328

Employer Pension Expense for Measurement Period

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

$ 100,845

Net amortization of employer-specific deferred amounts from:

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

$ (29,214)

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

$ 6,278

Employer’s Total Pension Expense/(Income)

$ 77,909

Deferred Outflow of Resources

Deferred Inflow of Resources

Differences between expected and actual experience

$ 22,621

$ 0

Changes of assumptions

$ 85,263

$ 0

Net difference between projected and actual earnings on investments

$ 4,819

$ 0

Changes in proportionate share

$ 7,556

$ 113,338

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

$ 29,801

$ 6,086

Total (prior to post-MD contributions)

$ 150,060

$ 119,424

Contributions subsequent to the MD

TBD

N/A

Net Deferred Outflow/(Inflow) of Resources

$ 30,636

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>$ (723)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>36,300</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,068</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(20,123)</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>$ 30,636</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02314909%

Employer’s proportionate share at MD  
0.02213493%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,475,216

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 2,983,797

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 5,084,935
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,226,857

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 643,289
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (20,742)
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,524

**Employer’s Total Pension Expense/(Income)**  
$ 635,071

| Differences between expected and actual experience | $ 144,298 | $ 0 |
| Changes of assumptions | $ 543,893 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 30,740 | $ 0 |
| Changes in proportionate share | $ 13,739 | $ 103,314 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 72,208 | $ 22,971 |
| Total (prior to post-MD contributions) | $ 804,878 | $ 126,285 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 678,593 |

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>$ 133,476</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>373,261</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>247,918</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(78,340)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,277</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 678,593</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01133676%

Employer’s proportionate share at MD  
0.00949846%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,701,911

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,280,396

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,182,029

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 526,464

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 276,046

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (48,478)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 9,512

Employer’s Total Pension Expense/(Income)  
$ 237,080

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 61,920 |
| Changes of assumptions | $ 233,393 |
| Net difference between projected and actual earnings on investments | $ 13,191 |
| Changes in proportionate share | $ 17,855 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 53,327 |
| Total (prior to post-MD contributions) | $ 379,686 |
| Contributions subsequent to the MD | TBD |

Net Deferred Outflow/(Inflow) of Resources  
$ 156,681

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>$ 21,837</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 125,542</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 69,899</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (56,655)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (3,941)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 156,681</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4376: Four Rivers Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.01598216%
Employer’s proportionate share at MD 0.01383150%

Employer’s proportionate share of system NPL/(A) at prior MD $2,399,293

Employer’s proportionate share of system NPL/(A) at MD $1,864,491

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,177,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher $766,628

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $401,973
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(46,582)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $8,985

Employer’s Total Pension Expense/(Income) $364,376

Deferred Outflow of Resources $90,168 $0
Deferred Inflow of Resources $339,864 $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 $315,224

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>$50,944</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$203,502</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$133,261</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$68,127</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$4,356</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$315,224</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01033137%
Employer’s proportionate share at MD 0.00816704%

Employer’s proportionate share of system NPL/(A) at prior MD $1,550,979
Employer’s proportionate share of system NPL/(A) at MD $1,100,920
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $1,876,169
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $452,669

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $237,352
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $51,118
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,601

Employer’s Total Pension Expense/(Income) $191,835

Deferred Outflow of Resources $53,241 $0
Deferred Inflow of Resources $200,678 $0
Net Deferred Outflow/(Inflow) of Resources $11,342 $201,802

Differences between expected and actual experience $55,349 $15,889
Changes of assumptions $ (52,279) $ (4,892)
Net difference between projected and actual earnings on investments $ 320,610 $ 217,691
Contributions subsequent to the MD TBD N/A
Contributions subsequent to the MD $102,919

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>$6,763</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$97,036</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$56,292</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(52,279)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(4,892)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$102,919</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
**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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01361619%

Employer’s proportionate share at MD  
0.01322537%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,044,106

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,782,785

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,038,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 733,033

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 384,358

Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (14,146)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,397

**Employer’s Total Pension Expense/(Income)**  
$ 374,609

<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>$ 86,216</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 324,970</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 18,367</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,674</td>
<td>$ 49,774</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 463,765</td>
<td>$ 56,860</td>
</tr>
</tbody>
</table>

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 74,912</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>221,300</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>153,158</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(44,141)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,677</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 406,905</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00672277%
Employer’s proportionate share at MD 0.00524100%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,009,244
Employer’s proportionate share of system NPL/(A) at MD $ 706,489
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,203,986
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 290,489

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 152,315
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (37,734)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,469

Employer’s Total Pension Expense/(Income) $ 120,050

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 34,166 |
| Changes of assumptions | Deferred Outflow of Resources | $ 0 |
| Net difference between projected and actual earnings on investments | Deferred Outflow of Resources | $ 0 |
| Changes in proportionate share | Deferred Inflow of Resources | $ 8,336 |
| Differences between employer contributions and employer’s proportionate share of system contributions | Deferred Inflow of Resources | $ 159,326 |
| Total (prior to post-MD contributions) | Deferred Inflow of Resources | $ 202,315 |
| Contributions subsequent to the MD | Deferred Inflow of Resources | $ 163,812 |
| Net Deferred Outflow/(Inflow) of Resources | Deferred Inflow of Resources | $ 38,503 |

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>$ 1,285</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>57,706</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,984</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(41,505)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,966)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 38,503</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]                June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)                      December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.14009676%
Employer’s proportionate share at MD 0.13883269%

Employer’s proportionate share of system NPL/(A) at prior MD $ 21,031,777
Employer’s proportionate share of system NPL/(A) at MD $ 18,714,699
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 31,893,264
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,694,978

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,034,778
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (44,982)
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68) $ 245,616

Employer’s Total Pension Expense/(Income) $ 4,235,412

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 905,051 | $ 0
Changes of assumptions $ 3,411,356 | $ 0
Net difference between projected and actual earnings on investments $ 192,805 | $ 0
Changes in proportionate share $ 125,241 | $ 236,871
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,026,378 | $ 345,870
Total (prior to post-MD contributions) $ 5,660,831 | $ 582,741
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,078,090

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>$ 1,089,356</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,597,954</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,835,906</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(442,671)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,455)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,078,090</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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:
  - 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 | $38,255 | $0 |
| Changes of assumptions | $144,191 | $0 |
| Net difference between projected and actual earnings on investments | $8,150 | $0 |
| Changes in proportionate share | $15,504 | $101,681 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $30,178 | $0 |
| Total (prior to post-MD contributions) | $236,278 | $101,681 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $134,597 |

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>$21,774</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>85,139</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>48,295</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(22,846)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,235</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$134,597</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00997381%

Employer’s proportionate share at MD
0.00978936%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 1,497,300

Employer’s proportionate share of system NPL/(A) at MD
$ 1,319,609

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 2,248,855

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 542,588

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 284,500

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (5,003)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 3,161

Employer’s Total Pension Expense/(Income)
$ 282,658

Deferred Outflow of Resources

Differences between expected and actual experience
$ 63,817

Changes of assumptions
$ 240,541

Net difference between projected and actual earnings on investments
$ 13,595

Changes in proportionate share
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions
$ 11,077

Total (prior to post-MD contributions)
$ 329,030

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 310,754

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>$ 60,823</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>167,734</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>113,261</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(32,538)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,474</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 310,754</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4386: Nixyaawii Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00614544%

Employer’s proportionate share at MD  
0.00523724%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 922,573

Employer’s proportionate share of system NPL/(A) at MD  
$ 705,982

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,203,122

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 290,281

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 152,206

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (35,342)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,778

Employer’s Total Pension Expense/(Income)  
$ 120,642

Deferred Outflow of Resources  
$ 34,142  
$ 128,688  
$ 7,273  
$ 16,895  
$ 27,436  
$ 214,434  
TBD  
$ 50,882

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 0  
$ 154,162  
$ 9,390  
$ 163,552  
N/A  
$ 50,882

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>$ 1,962</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 59,017</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 27,424</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (35,159)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (2,362)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 50,882</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00496424%
Employer’s proportionate share at MD 0.00274387%

Employer’s proportionate share of system NPL/(A) at prior MD $ 745,248
Employer’s proportionate share of system NPL/(A) at MD $ 369,875
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 630,334
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 152,082

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 79,743
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (37,618)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 34,533

Employer’s Total Pension Expense/(Income) $ 76,658

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 17,887 $ 0
Changes of assumptions $ 67,422 $ 0
Net difference between projected and actual earnings on investments $ 3,811 $ 0
Changes in proportionate share $ 2,981 $ 163,218
Differences between employer contributions and employer’s proportionate share of system contributions $ 83,860 $ 0
Total (prior to post-MD contributions) $ 175,961 $ 163,218
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 12,743

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>$ 14,480</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 37,564</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 6,270</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(37,561)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(8,010)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,743</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4390: Oregon Connections Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.10468564%
Employer’s proportionate share at MD 0.09969752%

Employer’s proportionate share of system NPL/(A) at prior MD $15,715,745
Employer’s proportionate share of system NPL/(A) at MD $13,439,263
• Sensitivity: NPL/(A) using discount rate 1.00% lower $22,902,959
• Sensitivity: NPL/(A) using discount rate 1.00% higher $5,525,862

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $2,897,425
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (22,603)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $135,601

Employer’s Total Pension Expense/(Income) $3,010,423

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $649,928 $0
Changes of assumptions $2,449,738 $0
Net difference between projected and actual earnings on investments $138,456 $0
Changes in proportionate share $153,898 $337,844
Differences between employer contributions and employer’s proportionate share of system contributions $447,607 $0
Total (prior to post-MD contributions) $3,839,627 $337,844
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $3,501,783

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>$751,200</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,829,484</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,226,465</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(319,049)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$13,684</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,501,783</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4392: Eagleridge High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00934260%
Employer’s proportionate share at MD 0.01061220%

Employer’s proportionate share of system NPL/(A) at prior MD $1,402,541
Employer’s proportionate share of system NPL/(A) at MD $1,430,529

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,437,882
- Sensitivity: NPL/(A) using discount rate 1.00% higher $588,195

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $308,413
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(34,311)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(4,278)

Employer’s Total Pension Expense/(Income) $269,824

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $69,181 | $0
Changes of assumptions | $260,760 | $0
Net difference between projected and actual earnings on investments | $14,738 | $0
Changes in proportionate share | $85,989 | $172,361
Differences between employer contributions and employer’s proportionate share of system contributions | $19,111 | $21,532
Total (prior to post-MD contributions) | $449,779 | $193,893
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $255,886

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>$29,344</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>146,666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>97,680</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(25,946)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,142</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$255,886</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00922422%

Employer’s proportionate share at MD  
0.00980074%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,384,770

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,321,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,251,470
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 543,218

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 284,831
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (24,739)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,041

Employer’s Total Pension Expense/(Income)  
$ 265,133

Deferred Outflow of Resources  
$ 63,891

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 63,891

Changes of assumptions  
$ 240,821

Net difference between projected and actual earnings on investments  
$ 13,611

Changes in proportionate share  
$ 39,047

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 42,597

Total (prior to post-MD contributions)  
$ 399,967

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
281,658

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>$ 43,040</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>151,153</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>103,530</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(22,620)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,555</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 281,658</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4395: Siletz Valley Early College Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
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 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>$ 6,013</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>50,243</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>34,052</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,363)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(116)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 72,828</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00764529%
Employer’s proportionate share at MD 0.00405202%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,147,736
**Employer’s proportionate share of system NPL/(A) at MD** $ 546,214
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 930,848
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 224,588

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 117,760
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (70,978)
  - 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)** $ 55,321

| Differences between expected and actual experience | $ 26,415 | $ 0 |
| Changes of assumptions | $ 99,565 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,627 | $ 0 |
| Changes in proportionate share | $ 0 | $ 285,460 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 43,263 | $ 8,646 |
| Total (prior to post-MD contributions) | $ 174,870 | $ 294,106 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (119,236) |

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>$ (36,500)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,497</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (12,970)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (63,788)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (13,473)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -119,236</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01247495%
Employer’s proportionate share at MD 0.00902692%

Employer’s proportionate share of system NPL/(A) at prior MD $1,872,780
Employer’s proportionate share of system NPL/(A) at MD $1,216,832

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,073,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher $500,329

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $262,342
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(46,344)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $8,120

Employer’s Total Pension Expense/(Income) $224,118

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $58,847 | $0
Changes of assumptions $221,807 | $0
Net difference between projected and actual earnings on investments $12,536 | $0
Changes in proportionate share $25,261 | $233,534
Differences between employer contributions and employer’s proportionate share of system contributions $32,454 | $11,583
Total (prior to post-MD contributions) $350,905 | $245,117
Contributions subsequent to the MD TBD | N/A
NetDeferred Outflow/(Inflow) of Resources $105,788

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>$19,561</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>116,400</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>60,667</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(77,651)</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>$105,788</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)               December 31, 2015

Discount rate                                                                                                                                 7.50%
Employer’s proportionate share at prior MD                                                                                      0.02652984%
Employer’s proportionate share at MD                                                                                           0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD                                                                      $ 3,982,745
Employer’s proportionate share of system NPL/(A) at MD                                                                            $   0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower                                                                       $   0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher                                                                       $   0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)                                                    $   0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)                                                              $ (428,507)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (41,422)

Employer’s Total Pension Expense/(Income)                                                                                       $ (469,929)

<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>
<tr>
<td>Changes in 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>$ 14,632</td>
<td>$ 1,852,066</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 13,553</td>
<td>$ 153,801</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 28,185</td>
<td>$ 2,005,867</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>$ (1,977,682)</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (469,929)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(473,221)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(474,922)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(434,274)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(125,336)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,977,682</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 20, 2018.
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  
- 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>$133,056</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$171,051</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$130,940</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$55,867</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$20,149</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$511,064</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00371019%
Employer’s proportionate share at MD 0.00353552%

Employer’s proportionate share of system NPL/(A) at prior MD $556,986
Employer’s proportionate share of system NPL/(A) at MD $476,589

- Sensitivity: NPL/(A) using discount rate 1.00% lower $812,195
- Sensitivity: NPL/(A) using discount rate 1.00% higher $195,961

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $102,750
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,277)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $3,497

Employer’s Total Pension Expense/(Income) $96,970

Deferred Outflow of Resources $23,048 $0
Deferred Inflow of Resources $86,874 $0
Net difference between projected and actual earnings on investments $4,910 $0

Changes in proportionate share $9,576 $46,538
Differences between employer contributions and employer’s proportionate share of system contributions $17,127 $3,571
Total (prior to post-MD contributions) $141,535 $50,109
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $91,426

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$16,852</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$55,046</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$32,997</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$(14,143)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$673</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$91,426</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4402: Sage Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00408839%

Employer’s proportionate share at MD  
0.00213853%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 613,762

Employer’s proportionate share of system NPL/(A) at MD  
$ 288,275

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 491,273
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 118,531

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 62,150
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,001)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,144

Employer’s Total Pension Expense/(Income)  
$ 53,293

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 13,941  | $ 0
Changes of assumptions  | $ 52,547  | $ 0
Net difference between projected and actual earnings on investments  | $ 2,970  | $ 0
Changes in proportionate share  | $ 40,725  | $ 142,811
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 23,889  | $ 6,977
Total (prior to post-MD contributions)  | $ 134,072  | $ 149,788
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ (15,716)

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>$ 4,833</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 25,040</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(1,285)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(36,295)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(8,008)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$(15,716)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01744179%

Employer’s proportionate share at MD  
0.01624656%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,618,418

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,190,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,732,232
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 900,486

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 472,160
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (23,399)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 25,312

Employer’s Total Pension Expense/(Income)  
$ 474,073

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 105,911  
$ 0
Changes of assumptions  
$ 399,206  
$ 0
Net difference between projected and actual earnings on investments  
$ 22,563  
$ 0
Changes in proportionate share  
$ 34,354  
$ 143,282
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 102,295  
$ 17,125
Total (prior to post-MD contributions)  
$ 664,329  
$ 160,407
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 503,922

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>$ 105,913</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 280,540</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 180,482</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(63,019)</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>$ 503,922</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4404: Alliance Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.02333706%

Employer’s proportionate share at MD  
0.02259297%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,503,435

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,045,541

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 5,190,158

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,252,244

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 656,601

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,045)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 18,793

Employer’s Total Pension Expense/(Income)  
$ 668,349

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 147,284  | $ 0
Changes of assumptions  
$ 555,148  | $ 0
Net difference between projected and actual earnings on investments  
$ 31,376  | $ 0
Changes in proportionate share  
$ 26,758  | $ 71,764
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 58,004  | $ 0
Total (prior to post-MD contributions)  
$ 818,570  | $ 71,764
Contributions subsequent to the MD  
TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 746,806

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>$ 156,374</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>401,612</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>263,529</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(77,620)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,910</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 746,806</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01060269%
Employer’s proportionate share at MD 0.01051882%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,591,710
Employer’s proportionate share of system NPL/(A) at MD $ 1,417,941
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,416,430
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 583,019

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 305,700
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 12,935
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 14,009

Employer’s Total Pension Expense/(Income) $ 332,644

<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>$ 68,572</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 258,465</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportion share</td>
<td>$ 14,608</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 53,091</td>
<td>$ 10,076</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 436,026</td>
<td>$ 10,076</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>$ 425,950</td>
<td></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:

<table>
<thead>
<tr>
<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>$ 94,279</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>208,255</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>145,817</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(25,262)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>2,861</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 425,950</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 20, 2018.
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  
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>$ 92,944</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 214,631</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 146,655</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(36,394)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 158</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 417,994</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4408: Muddy Creek Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00430206%
Employer’s proportionate share at MD 0.00504358%

Employer’s proportionate share of system NPL/(A) at prior MD $ 645,839
**Employer’s proportionate share of system NPL/(A) at MD** $ 679,876
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,158,634
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 279,547

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 146,577
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 28,824
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,478

**Employer’s Total Pension Expense/(Income)** $ 186,879

| Differences between expected and actual experience | $ 32,879 | $ 0 |
| Changes of assumptions | $ 123,929 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 7,004 | $ 0 |
| Changes in proportionate share | $ 105,315 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 31,585 | $ 0 |
| Total (prior to post-MD contributions) | $ 300,712 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 300,712 |

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>$ 72,588</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>126,728</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>93,525</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,892</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,979</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 300,712</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.00792931%  

Employer’s proportionate share at MD  
0.00925561%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,190,374  

**Employer’s proportionate share of system NPL/(A) at MD**  
$1,247,660  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,126,240  

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $513,004  

**Employer Pension Expense for Measurement Period**  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $268,988  

- 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)  
  $8,397  

**Employer’s Total Pension Expense/(Income)**  
$278,903  

**Deferred Outflow of Resources**  

| Differences between expected and actual experience | $60,337 | $0  
| Changes of assumptions | $227,426 | $0  
| Net difference between projected and actual earnings on investments | $12,854 | $0  

**Deferred Inflow of Resources**  

| Changes in proportion share | $114,858 | $98,346  
| Differences between employer contributions and employer’s proportionate share of system contributions | $32,483 | $7,745  
| Total (prior to post-MD contributions) | $447,958 | $106,091  
| Contributions subsequent to the MD | TBD | N/A  
| Net Deferred Outflow/(Inflow) of Resources | $341,867 |  

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>$69,164</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>168,337</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>109,003</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,573)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,936</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$341,867</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00643978%

Employer’s proportionate share at MD  
0.00516895%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 966,761

Employer’s proportionate share of system NPL/(A) at MD  
$ 696,776

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,187,434

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 286,496

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 150,221

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (21,989)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,871)

Employer’s Total Pension Expense/(Income)  
$ 123,361

Deferred Outflow of Resources  
$ 33,696

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 33,696  
$ 0

Changes of assumptions  
$ 127,010  
$ 0

Net difference between projected and actual earnings on investments  
$ 7,178  
$ 0

Changes in proportionate share  
$ 19,348  
$ 104,879

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 10,330  
$ 34,589

Total (prior to post-MD contributions)  
$ 197,562  
$ 139,468

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 58,094

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>$ 6,228</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>63,051</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>38,047</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(41,925)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(7,307)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>58,094</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00739755%
Employer’s proportionate share at MD 0.00938834%
Employer’s proportionate share of system NPL/(A) at prior MD $1,110,544
Employer’s proportionate share of system NPL/(A) at MD $1,265,552
- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,156,731
- Sensitivity: NPL/(A) using discount rate 1.00% higher $520,361

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $272,845
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $32,011
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $29,145

Employer’s Total Pension Expense/(Income) $334,001

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $61,203 | $0
Changes of assumptions | $230,688 | $0
Net difference between projected and actual earnings on investments | $13,038 | $0
Changes in proportionate share | $152,776 | $22,510
Differences between employer contributions and employer’s proportionate share of system contributions | $78,232 | $0
Total (prior to post-MD contributions) | $535,937 | $22,510
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $513,427

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>$121,254</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$219,865</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$153,198</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$6,525</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$12,584</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$513,427</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)       December 31, 2015
Discount rate    7.50%
Employer’s proportionate share at prior MD 0.02273158%
Employer's proportionate share at MD 0.02001644%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,412,538

Employer’s proportionate share of system NPL/(A) at MD $ 2,698,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,598,266
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,109,437

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 581,721

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (51,478)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 27,217

Employer’s Total Pension Expense/(Income) $ 557,460

| Differences between expected and actual experience | $ 130,487 | $ 0 |
| Changes of assumptions | $ 491,838 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 27,798 | $ 0 |
| Changes in proportionate share | $ 0 | $ 209,204 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 98,193 | $ 0 |
| Total (prior to post-MD contributions) | $ 748,316 | $ 209,204 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 539,112 |

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>$ 103,872</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 322,340</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 208,577</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(91,242)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,434)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 539,112</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01175624%

Employer’s proportionate share at MD  
0.01382304%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,764,885

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,863,351

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 3,175,490

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 766,160

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 401,727

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 3,469
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 33,249

Employer’s Total Pension Expense/(Income)  
$ 438,445

Deferred Outflow

| Differences between expected and actual experience | $ 90,112 |
| Changes of assumptions | $ 339,656 |
| Net difference between projected and actual earnings on investments | $ 19,197 |
| Changes in proportionate share | $ 200,099 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 116,390 |
| Total (prior to post-MD contributions) | $ 765,454 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 586,815 |

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>$ 125,205</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 275,312</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 178,286</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(9,110)</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>$ 586,815</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 20, 2018.
**Oregon Public Employees Retirement System**  
**Schedule of Pension Amounts under GASB 68**  
**Employer #4419: Silvies River Web Academy**

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00270912%

Employer’s proportionate share at MD  
0.00400686%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 406,702

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 540,126

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 920,474
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 222,085

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 116,448

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 13,589
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 10,150

**Employer’s Total Pension Expense/(Income)**  
$ 140,187

<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>$ 26,121</td>
<td>$</td>
<td>0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                           | $ 98,455                     | $ 0                            |
| Changes in proportionate share                   | $ 87,895                     | $ 22,452                       |
| Net difference between projected and actual      | $ 5,565                      | $ 0                            |
| earnings on investments                          | $                            |                               |
| Changes in proportionate share                   | $ 35,868                     | $ 0                            |
| Differences between employer contributions and    | $ 253,904                    | $ 22,452                       |
| employer’s proportionate share of system         | TBD                          | N/A                           |
| contributions                                    | $                            |                               |
| Total (prior to post-MD contributions)           | $                            |                               |
| Contributions subsequent to the MD               | TBD                          | N/A                           |
| Net Deferred Outflow/(Inflow) of Resources       | $                            | $ 231,452                      |

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>$ 49,388</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 93,046</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 69,452</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 11,290</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 8,275</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 231,452</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.04127169%
Employer’s proportionate share at MD 0.04418750%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,195,839
Employer’s proportionate share of system NPL/(A) at MD $ 5,956,492
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,150,949
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,449,148

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,284,184
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 134,395
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 101,163

Employer’s Total Pension Expense/(Income) $ 1,519,742

Deferred Outflow of Resources | Deferred Inflow of Resources
---------------------------------|---------------------
Differences between expected and actual experience $ 288,058 | $ 0
Changes of assumptions $ 1,085,762 | $ 0
Net difference between projected and actual earnings on investments $ 61,366 | $ 0
Changes in proportionate share $ 467,278 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 314,634 | $ 0
Total (prior to post-MD contributions) $ 2,217,098 | $ 0
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,217,098

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>$ 518,419</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>992,221</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>704,662</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(31,764)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,560</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,217,098</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4421: Home Scholars Academy of Oakridge and Westfir

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

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00039574%

Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $ 59,410

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

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

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

Employer 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) $ (1,278)
- 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) $ (1,197)

Deferred Outflow of Resources $ 0

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 $ (10,995)

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>$ (1,197)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(1,237)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,722)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,967)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,872)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -10,995</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.03616460%

Employer’s proportionate share at MD  
0.03124093%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,429,146

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,211,289

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,176,806
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,731,568

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 907,929
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (59,397)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 47,721

Employer’s Total Pension Expense/(Income)  
$ 896,253

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  |  $ 203,660  |  $ 0
Changes of assumptions  |  $ 767,643  |  $ 0
Net difference between projected and actual earnings on investments  |  $ 43,386  |  $ 0
Changes in proportionate share  |  $ 44,463  |  $ 333,479
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 148,274  |  $ 0
Total (prior to post-MD contributions)  |  $ 1,207,426  |  $ 333,479
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ 873,947

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>$ 188,309</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>523,648</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>326,186</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(153,445)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(10,751)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 873,947</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate
7.50%

Employer’s proportionate share at prior MD
0.00825257%

Employer’s proportionate share at MD
0.00785130%

Employer’s proportionate share of system NPL/(A) at prior MD
$1,238,902

Employer’s proportionate share of system NPL/(A) at MD
$1,058,358

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $1,803,636
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $435,168

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $228,176

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $(10,924)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $15,923

Employer’s Total Pension Expense/(Income)
$233,175

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience
$51,183
Changes of assumptions
$192,920
Net difference between projected and actual earnings on investments
$10,904
Changes in proportionate share
$17,572
Differences between employer contributions and employer’s proportionate share of system contributions
$52,643
Total (prior to post-MD contributions)
$325,222
Contributions subsequent to the MD
TBD
Net Deferred Outflow/(Inflow) of Resources
$258,692

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>$55,258</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$139,288</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$87,792</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(25,794)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,148</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$258,692</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00530760%
Employer’s proportionate share at MD 0.00423485%
Employer’s proportionate share of system NPL/(A) at prior MD $ 796,794
Employer’s proportionate share of system NPL/(A) at MD $ 570,859
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 972,849
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 234,722
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 123,074
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,023)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 26,713
Employer’s Total Pension Expense/(Income) $ 128,764
Deferred Outflow of Resources $ 27,607 $ 0
Deferred Inflow of Resources $ 104,057 $ 0
Net difference between projected and actual earnings on investments $ 5,881 $ 0
Changes in proportionate share $ 2,775 $ 90,090
Differences between employer contributions and employer’s proportionate share of system contributions $ 123,730 $ 11,948
Total (prior to post-MD contributions) $ 264,050 $ 102,038
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 162,012

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>$ 32,799</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>78,930</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>57,181</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,641)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,743</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 162,012</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4429: Clackamas Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00030506%
Employer’s proportionate share at MD 0.00020952%

Employer’s proportionate share of system NPL/(A) at prior MD $ 45,797
Employer’s proportionate share of system NPL/(A) at MD $ 28,243

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 48,132
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 11,613

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,089
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,220)
  - 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) $ 2,433

Deferred Outflow of Resources $ 1,366
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 1,366 $ 0
Changes of assumptions $ 5,148 $ 0
Net difference between projected and actual earnings on investments $ 291 $ 0
Changes in proportionate share $ 0 $ 11,926
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 1,071
Total (prior to post-MD contributions) $ 6,805 $ 12,997
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ (6,192)

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>$(2,315)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(815)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,662)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(418)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(6,192)</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 20, 2018.
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 0.00123177%

Employer’s proportionate share at MD 0.00115706%

Employer’s proportionate share of system NPL/(A) at prior MD $184,917

Employer’s proportionate share of system NPL/(A) at MD $155,972

- Sensitivity: NPL/(A) using discount rate 1.00% lower $265,805
- Sensitivity: NPL/(A) using discount rate 1.00% higher $64,132

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $33,627

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(5,901)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $669

Employer’s Total Pension Expense/(Income) $28,395

Deferred Outflow of Resources $7,543 Deferred Inflow of Resources $0

Differences between expected and actual experience

Changes of assumptions $28,431

Net difference between projected and actual earnings on investments $1,607

Changes in proportionate share $1,459 $22,650

Differences between employer contributions and employer’s proportionate share of system contributions $3,620 $1,261

Total (prior to post-MD contributions) $42,660 $23,911

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $18,749

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>$2,175</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,652</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,847</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,931)</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>$18,749</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4431: Corbett Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.01236888%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $1,856,856
**Employer’s proportionate share of system NPL/(A) at MD**  $0
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $(310,595)
  o 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)**  $(357,892)

<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>$3,521</td>
<td>$1,224,634</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$8,227</td>
<td>$144,721</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$11,748</td>
<td>$1,369,355</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 1,357,607</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(357,892)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(359,949)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(345,033)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(236,285)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(58,448)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,357,607</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%
Employer’s proportionate share at prior MD  
0.00190198%
Employer’s proportionate share at MD  
0.00383777%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 285,531
Employer’s proportionate share of system NPL/(A) at MD  
$ 517,333

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 881,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 212,713

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 111,534
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (27,556)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,560

Employer’s Total Pension Expense/(Income)  
$ 86,538

Deferred Outflow of Resources | Deferred Inflow of Resources

| Differences between expected and actual experience | $ 25,018 | $ 0 |
| Changes of assumptions | $ 94,301 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,330 | $ 0 |

| Changes in proportionate share | $ 144,188 | $ 209,536 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 30,003 | $ 15,634 |

Total (prior to post-MD contributions)  
$ 298,840  $ 225,170
Contributions subsequent to the MD  
TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 73,670

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>$ (429)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>40,840</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>18,890</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,555</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,814</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 73,670</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2015

Discount rate 
7.50%
Employer’s proportionate share at prior MD 
0.00961512%
Employer’s proportionate share at MD 
0.00573575%

Employer’s proportionate share of system NPL/(A) at prior MD 
$1,443,453
Employer’s proportionate share of system NPL/(A) at MD 
$773,181

- Sensitivity: NPL/(A) using discount rate 1.00% lower 
  $1,317,642
- Sensitivity: NPL/(A) using discount rate 1.00% higher 
  $317,911

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) 
  $166,693
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) 
    $12,735
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 
    $140,937

Employer’s Total Pension Expense/(Income) 
$130,493

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $37,391 $0
Changes of assumptions $140,937 $0
Net difference between projected and actual earnings on investments $7,966 $0
Changes in proportionate share $36,124 $262,749
Differences between employer contributions and employer’s proportionate share of system contributions $57,351 $8,346
Total (prior to post-MD contributions) $279,769 $271,095
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $8,674

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>$517</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>61,421</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,890</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(65,433)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(13,721)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$8,674</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4434: Logos Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.04241438%

Employer’s proportionate share at MD 0.03619347%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,367,383

Employer’s proportionate share of system NPL/(A) at MD $ 4,878,893

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,314,525
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,006,069

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,051,860
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (60,030)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 48,622

Employer’s Total Pension Expense/(Income) $ 1,040,452

Deferred Outflow of Resources $ 235,945
Deferred Inflow of Resources $ 0

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>$ 220,280</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>607,284</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>365,385</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(195,732)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,611)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 979,605</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2015

Discount rate: 7.50%

Employer’s proportionate share at prior MD: 0.00427871%

Employer’s proportionate share at MD: 0.00432736%

Employer’s proportionate share of system NPL/(A) at prior MD: $642,334

Employer’s proportionate share of system NPL/(A) at MD: $583,330

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $994,100
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $239,849

Employer Pension Expense for Measurement Period:

- Employer’s proportionate share of collective system Pension Expense/(Income): $125,762
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(1,287)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $14,863

Employer’s Total Pension Expense/(Income): $139,338

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience: $28,210 | $0
Changes of assumptions: $106,331 | $0
Net difference between projected and actual earnings on investments: $6,010 | $0
Changes in proportionate share: $27,134 | $39,553
Differences between employer contributions and employer’s proportionate share of system contributions: $54,361 | $2,830
Total (prior to post-MD contributions): $222,046 | $42,383
Contributions subsequent to the MD: TBD | N/A
Net Deferred Outflow/(Inflow) of Resources: $179,663

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>$41,277</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>86,836</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>54,649</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,862)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,762</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$179,663</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00814468%
Employer’s proportionate share at MD 0.00724263%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,222,706

Employer’s proportionate share of system NPL/(A) at MD $ 976,309
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,663,809
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 401,432

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 210,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (6,842)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,755

Employer’s Total Pension Expense/(Income) $ 207,399

Deferred Outflow of Resources $ 47,215
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 177,964
Net difference between projected and actual earnings on investments $ 10,058

Changes in proportionate share $ 20,341
Differences between employer contributions and employer’s proportionate share of system contributions $ 15,859

Total (prior to post-MD contributions) $ 271,437
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 203,378

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>$ 43,276</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>121,130</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>75,717</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(34,630)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,116)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 203,378</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01028396%

Employer’s proportionate share at MD  
0.00989113%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,543,861

Employer’s proportionate share of system NPL/(A) at MD  
$1,333,328

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,272,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $548,228

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $287,458

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $21,081
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $18,491

Employer’s Total Pension Expense/(Income)  
$284,868

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $64,480 | $0
Changes of assumptions | $243,042 | $0
Net difference between projected and actual earnings on investments | $13,736 | $0
Changes in proportionate share | $0 | $74,671
Differences between employer contributions and employer’s proportionate share of system contributions | $68,315 | $0
Total (prior to post-MD contributions) | $389,573 | $74,671
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $314,902

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>$60,727</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>168,610</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>112,913</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(30,216)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,869</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$314,902</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4439: Homesource Family Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
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) $ (39,431)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (16,061)

Employer’s Total Pension Expense/(Income) $ (55,492)

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ (39,431) $ 98,956
Changes in proportionate share $ 0 $ 26,336
Differences between employer contributions and employer’s proportionate share of system contributions $ (39,431) $ 26,336
Total (prior to post-MD contributions) $ 0 $ 125,292
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (125,292)

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>$(55,492)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(49,385)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(18,974)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,441)</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>$(125,292)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00323124%

Employer’s proportionate share at MD  
0.00472539%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 485,084

Employer’s proportionate share of system NPL/(A) at MD  
$ 636,984

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,085,538

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 261,911

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 137,330

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 16,467
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,561

Employer’s Total Pension Expense/(Income)  
$ 166,358

Deferred Outflow of Resources  | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 30,805  | $ 0
Changes of assumptions  | $ 116,111  | $ 0
Net difference between projected and actual earnings on investments  | $ 6,562  | $ 0
Changes in proportionate share  | $ 113,184  | $ 39,802
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 42,295  | $ 1,789
Total (prior to post-MD contributions)  | $ 308,957  | $ 41,591
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 267,366

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>$ 59,277</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>109,568</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>78,423</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,828</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,270</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 267,366</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.02659380%
Employer’s proportionate share at MD 0.03171647%

Employer’s proportionate share of system NPL/(A) at prior MD $3,992,347
Employer’s proportionate share of system NPL/(A) at MD $4,275,392

- Sensitivity: NPL/(A) using discount rate 1.00% lower $7,286,049
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,757,926

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $921,749
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $174,466
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $101,472

Employer’s Total Pension Expense/(Income) $1,197,687

Deferred Outflow of Resources $206,760
Deferred Inflow of Resources $0

- Differences between expected and actual experience
- Changes of assumptions $779,328
- Net difference between projected and actual earnings on investments $44,047
- Changes in proportionate share $640,764
- Differences between employer contributions and employer’s proportionate share of system contributions $343,903
- Total (prior to post-MD contributions) $2,014,802
- Contributions subsequent to the MD TBD
- Net Deferred Outflow/(Inflow) of Resources $2,014,802

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>$478,967</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>820,203</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>614,564</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>56,779</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>44,288</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,014,802</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01349135%

Employer’s proportionate share at MD  
0.01262643%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,025,365

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,702,048

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 2,900,600

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 699,836

Employer Pension Expense for Measurement Period

▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 366,951

▪ Net amortization of employer-specific deferred amounts from:
  ○ Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (83,046)
  ○ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 16,249

Employer’s Total Pension Expense/(Income)  
$ 300,154

Deferred Outflow of Resources  
$ 82,312

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 310,253

Net difference between projected and actual earnings on investments  
$ 17,535

Changes in proportionate share  
$ 18,799

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 72,346

Total (prior to post-MD contributions)  
$ 501,245

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 175,903

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>$ 14,030</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>150,510</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>75,507</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(65,333)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,190</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 175,903</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4444: Bennett Pearson Academy, Inc.

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00637623%
Employer’s proportionate share at MD 0.00539646%

Employer’s proportionate share of system NPL/(A) at prior MD $ 957,220
Employer’s proportionate share of system NPL/(A) at MD $ 727,445

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,239,699
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 299,106

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 156,833
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (2,770)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 15,603

Employer’s Total Pension Expense/(Income) $ 169,666

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 35,180 $ 0
Changes of assumptions $ 132,600 $ 0
Net difference between projected and actual earnings on investments $ 7,494 $ 0
Changes in proportionate share $ 61,750 $ 80,879
Differences between employer contributions and employer’s proportionate share of system contributions $ 40,835 $ 0
Total (prior to post-MD contributions) $ 277,859 $ 80,879
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 196,980

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>$ 47,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>103,978</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>71,082</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(22,951)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,506)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 196,980</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 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00841009%

Employer’s proportionate share at MD  
0.01165827%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,262,550

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,571,539

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,678,190

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 646,174

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 338,815

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 49,303
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 22,151

Employer’s Total Pension Expense/(Income)  
$ 410,269

Deferred Outflow of Resources  
$ 76,000  
$ 286,464  
$ 16,191  
$ 228,305  
$ 71,956  
$ 678,916  
TBD  
$ 661,357

Deferred Inflow of Resources  
0  
0  
0  
$ 17,559  
0  
$ 17,559  
N/A  

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>$ 146,083</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 272,413</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 202,204</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 21,432</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,225</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 661,357</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4447: Arco Iris Spanish Immersion Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015
Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00783327%
Employer’s proportionate share at MD  0.01037210%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,175,956
Employer’s proportionate share of system NPL/(A) at MD  $ 1,398,163
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,382,725
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 574,887

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 301,436
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 23,209
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ 20,872

Employer’s Total Pension Expense/(Income)  $ 345,517

<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>$ 67,616</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 254,860</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 14,404</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 171,954</td>
<td>$ 51,354</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 69,717</td>
<td>$ 409</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 578,551</td>
<td>$ 51,763</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>$ 526,788</td>
<td></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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 110,477</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>222,366</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>164,629</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,226</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,092</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 526,788</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 20, 2018.
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, 2017  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015  

Discount rate  
7.50%  

Employer’s proportionate share at prior MD  
0.01775809%  

Employer’s proportionate share at MD  
0.01746145%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,665,902  

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,353,810  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,011,322  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 967,823  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 507,467  

- Net amortization of employer-specific deferred amounts from:  
  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 41,284  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 37,726  

Employer’s Total Pension Expense/(Income)  
$ 586,477  

Deferred Outflow of Resources  
| Differences between expected and actual experience | $ 113,831 | $ 0 |  
| Changes of assumptions | $ 429,058 | $ 0 |  
| Net difference between projected and actual earnings on investments | $ 24,250 | $ 0 |  

Deferred Inflow of Resources  
| Changes in proportionate share | $ 133,024 | $ 20,092 |  
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 112,702 | $ 0 |  
| Total (prior to post-MD contributions) | $ 812,865 | $ 20,092 |  
| Contributions subsequent to the MD | TBD | N/A |  
| Net Deferred Outflow/(Inflow) of Resources | $ 792,773 |  |  

Employer subsequent fiscal years  
| Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |  
| 1st Fiscal Year | $ 190,787 |  
| 2nd Fiscal Year | 379,227 |  
| 3rd Fiscal Year | 258,215 |  
| 4th Fiscal Year | (40,239) |  
| 5th Fiscal Year | 4,782 |  
| Thereafter | 0 |  
| Total | $ 792,773 |  |  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2015

Discount rate  7.50%
Employer’s proportionate share at prior MD  0.00468735%
Employer’s proportionate share at MD  0.00401301%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 703,680
Employer’s proportionate share of system NPL/(A) at MD  $ 540,955

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 921,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 222,426

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 116,627
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (6,048)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,537)

Employer’s Total Pension Expense/(Income)  $ 108,042

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 26,161  $ 0
Changes of assumptions  $ 98,606  $ 0
Net difference between projected and actual earnings on investments  $ 5,573  $ 0
Changes in proportionate share  $ 12,375  $ 45,672
Differences between employer contributions and employer’s proportionate share of system contributions  $ 7,870  $ 26,752
Total (prior to post-MD contributions)  $ 150,585  $ 72,424
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 78,161

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>$ 17,104</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>60,000</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>34,108</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(28,798)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,253)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 78,161</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.01430780%

Employer’s proportionate share at MD  
0.01094563%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,147,933

Employer’s proportionate share of system NPL/(A) at MD  
$1,475,475

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,514,479
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $606,675

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $318,104

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (38,682)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 13,294

Employer’s Total Pension Expense/(Income)  
$292,716

| Differences between expected and actual experience | $71,355 | $0 |
| Changes of assumptions | $268,953 | $0 |
| Net difference between projected and actual earnings on investments | $15,201 | $0 |
| Changes in proportionate share | $47,387 | $245,761 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $41,928 | $5,077 |
| Total (prior to post-MD contributions) | $444,824 | $250,838 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $193,986 |

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>$44,679</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$160,962</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$83,822</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(83,435)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(12,044)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$193,986</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [{NPL/(A)}]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00684074%

Employer’s proportionate share at MD  
0.00776972%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,026,954

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,047,361

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,784,895

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 430,647

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 225,805

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 28,799

  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
$ 10,031

Employer’s Total Pension Expense/(Income)  
$ 264,635

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 50,651  
$ 0
Changes of assumptions  
$ 190,915  
$ 0
Net difference between projected and actual earnings on investments  
$ 10,790  
$ 0
Changes in proportionate share  
$ 104,095  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 25,129  
$ 2,450
Total (prior to post-MD contributions)  
$ 381,580  
$ 2,450
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 379,130

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>
</table>
| 1st Fiscal Year  
$ | 88,567 |
| 2nd Fiscal Year  
| 171,101 |
| 3rd Fiscal Year  
| 120,316 |
| 4th Fiscal Year  
| (6,672) |
| 5th Fiscal Year  
| 5,818 |
| Thereafter  
| 0 |
| Total  
$ | 379,130 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4452: South Columbia Family School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00168134%
Employer’s proportionate share at MD 0.00190281%

Employer’s proportionate share of system NPL/(A) at prior MD $ 252,408
Employer’s proportionate share of system NPL/(A) at MD $ 256,500

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 437,122
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 105,466

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 55,300
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,133
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,621

Employer’s Total Pension Expense/(Income) $ 60,054

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 12,404 $ 0
Changes of assumptions $ 46,755 $ 0
Net difference between projected and actual earnings on investments $ 2,643 $ 0
Changes in proportionate share $ 15,001 $ 7,086
Differences between employer contributions and employer’s proportionate share of system contributions $ 14,159 $ 153
Total (prior to post-MD contributions) $ 90,962 $ 7,239
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 83,723

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>$ 16,935</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>37,778</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,507</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(540)</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>$ 83,723</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4453: Woodland Educational Initiative

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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  TBD  
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:  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
1st Fiscal Year $ 103,976  
2nd Fiscal Year $ 168,804  
3rd Fiscal Year $ 121,836  
4th Fiscal Year $ 1,010  
5th Fiscal Year $ 4,405  
Thereafter $ 0  
Total $ 400,031  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) — December 31, 2015

Discount rate — 7.50%
Employer’s proportionate share at prior MD — 0.00726423%
Employer’s proportionate share at MD — 0.00915498%

Employer’s proportionate share of system NPL/(A) at prior MD — $1,090,530
Employer’s proportionate share of system NPL/(A) at MD — $1,234,095

- Sensitivity: NPL/(A) using discount rate 1.00% lower — $2,103,123
- Sensitivity: NPL/(A) using discount rate 1.00% higher — $507,426

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) — $266,063
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) — $42,076
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) — $29,839

Employer’s Total Pension Expense/(Income) — $337,978

| Differences between expected and actual experience | Deferred Outflow of Resources | $59,681 | $0 |
| Changes of assumptions | Deferred Inflow of Resources | $0 |
| Net difference between projected and actual earnings on investments | $12,714 | $0 |
| Changes in proportionate share | $194,663 | $51,010 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $86,371 | $0 |
| Total (prior to post-MD contributions) | $578,382 | $51,010 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources — $527,372

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>$130,520</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$225,828</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$150,497</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,246</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$13,283</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$527,372</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\)  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00778829%

Employer’s proportionate share at MD  
0.00750785%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,169,203

Employer’s proportionate share of system NPL/(A) at MD  
$1,012,061

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,724,737
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $416,132

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $218,194

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $45,611
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $30,889

Employer’s Total Pension Expense/(Income)  
$294,694

Deferred Outflow of Resources  
$48,944

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$184,481

Net difference between projected and actual earnings on investments  
$10,427

Changes in proportionate share  
$148,932

Differences between employer contributions and employer’s proportionate share of system contributions  
$93,968

Total (prior to post-MD contributions)  
$486,752

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$467,757

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>$124,561</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$203,211</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$141,993</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(5,587)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,578</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$467,757</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 20, 2018.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4456: Insight School of Oregon Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.01351708%
Employer’s proportionate share at MD 0.00868144%
Employer’s proportionate share of system NPL/(A) at prior MD $ 2,029,228
Employer’s proportionate share of system NPL/(A) at MD $ 1,170,261
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,994,339
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 481,180

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 252,301
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,648
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 44,776

Employer’s Total Pension Expense/(Income) $ 302,725

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 56,594 $ 0
Changes of assumptions $ 213,318 $ 0
Net difference between projected and actual earnings on investments $ 12,056 $ 0
Changes in proportionate share $ 234,369 $ 327,516
Differences between employer contributions and employer’s proportionate share of system contributions $ 116,592 $ 9,648
Total (prior to post-MD contributions) $ 632,929 $ 337,164
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 295,765

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>$ 105,997</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 189,853</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 96,409</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(79,206)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,288)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 295,765</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4457: Oregon Virtual Education East

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00092397%

Employer’s proportionate share at MD  
0.00072414%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 138,709

Employer’s proportionate share of system NPL/(A) at MD  
$ 97,614

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 166,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 40,136

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 21,045
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,943
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,528

Employer’s Total Pension Expense/(Income)  
$ 24,516

Deferred Outflow of Resources  
$ 4,721

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 4,721

Changes of assumptions  
$ 17,793

Net difference between projected and actual earnings on investments  
$ 1,006

Changes in proportionate share  
$ 14,684

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,948

Total (prior to post-MD contributions)  
$ 43,152

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 28,898

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>$ 8,106</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,641</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,609</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,897)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(562)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 28,898</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 20, 2018.
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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00055332%
Employer’s proportionate share at MD 0.00072414%

Employer’s proportionate share of system NPL/(A) at prior MD $ 83,066

Employer’s proportionate share of system NPL/(A) at MD $ 97,614
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 166,353
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 40,136

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 21,045
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,697)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 412

Employer’s Total Pension Expense/(Income) $ 19,760

Deferred Outflow of Resources $ 4,721 $ 0
Deferred Inflow of Resources $ 17,793 $ 0
Differences between expected and actual experience $ 1,006 $ 0
Net difference between projected and actual earnings on investments $ 11,569 $ 14,004
Changes in proportionate share $ 5,043 $ 1,701
Changes between employer contributions and employer’s proportionate share of system contributions $ 40,132 $ 15,705
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 24,427

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>$ 3,350</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,470</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,249</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>172</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,185</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 24,427</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00459279%

Employer’s proportionate share at MD  
0.00698941%

Employer’s proportionate share of system NPL/(A) at prior MD  
$689,484

Employer’s proportionate share of system NPL/(A) at MD  
$942,175

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,605,638
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $387,397

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $203,127
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $95,249
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $28,282

Employer’s Total Pension Expense/(Income)  
$326,658

Differences between expected and actual experience  
$45,564  $0

Changes of assumptions  
$171,742  $0

Net difference between projected and actual earnings on investments  
$9,707  $0

Changes in proportionate share  
$352,071  $0

Differences between employer contributions and employer’s proportionate share of system contributions  
$104,438  $0

Total (prior to post-MD contributions)  
$683,522  $0

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$683,522

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>$168,273</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$244,699</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$200,162</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$51,954</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$18,433</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$683,522</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
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, 2017

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2015

Discount rate 7.50%

Employer’s proportionate share at prior MD 0.00063284%

Employer’s proportionate share at MD 0.00388265%

Employer’s proportionate share of system NPL/(A) at prior MD $ 95,004

Employer’s proportionate share of system NPL/(A) at MD $ 523,383

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 891,940
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 215,201

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 112,838
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 59,111
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 22,665

Employer’s Total Pension Expense/(Income) $ 194,614

Deferred Outflow of Resources $ 25,311 $ 0
Deferred Inflow of Resources $ 95,403 $ 0

Net difference between projected and actual earnings on investments $ 5,392 $ 0

Changes in proportionate share $ 246,254 $ 0

Differences between employer contributions and employer’s proportionate share of system contributions $ 84,310 $ 0

Total (prior to post-MD contributions) $ 456,670 $ 0

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 456,670

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>$ 106,630</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 149,086</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 126,519</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 55,105</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,330</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 456,670</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00168146%

Employer’s proportionate share at MD  
0.00434338%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 252,426

Employer’s proportionate share of system NPL/(A) at MD  
$ 585,489

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 997,781

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 240,737

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 126,228

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 62,979
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,616

Employer’s Total Pension Expense/(Income)  
$ 196,823

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

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 28,315 | $ 0 |
| Changes of assumptions | $ 106,724 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 6,032 | $ 0 |
| Changes in proportionate share | $ 249,760 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 36,568 | $ 19,989 |
| Total (prior to post-MD contributions) | $ 427,399 | $ 19,989 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 407,410 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer's proportionate share at MD  
0.00380173%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 512,475

| Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 873,350 |
| Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 210,716 |

Employer Pension Expense for Measurement Period

| Employer’s proportionate share of collective system Pension Expense/(Income) | $ 110,486 |
| Net amortization of employer-specific deferred amounts from: | |
| o Changes in proportionate share (per paragraph 54 of GASB 68) | $ 59,881 |
| o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 24,796 |

Employer’s Total Pension Expense/(Income)  
$ 195,163

| Differences between expected and actual experience | $ 24,783 | $ 0 |
| Changes of assumptions | $ 93,415 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 5,280 | $ 0 |
| Changes in proportionate share | $ 257,490 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 95,269 | $ 0 |
| Total (prior to post-MD contributions) | $ 476,237 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 476,237 |

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>$ 109,013</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 150,584</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 129,240</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>64,644</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,756</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 476,237</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 20, 2018.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4463: Dallas Community School-Community Innovation Partners

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2017

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2015

Discount rate  
7.50%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00249902%

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

Employer’s proportionate share of system NPL/(A) at MD  
$336,869

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $574,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $138,511

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $72,627

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $39,362
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $12,497

Employer’s Total Pension Expense/(Income)  
$124,486

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $16,291 | $0
Changes of assumptions | $61,405 | $0
Net difference between projected and actual earnings on investments | $3,471 | $0
Changes in proportionate share | $169,258 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $47,658 | $0
Total (prior to post-MD contributions) | $298,083 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $298,083

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>$67,856</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>95,182</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>81,152</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>39,662</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,231</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$298,083</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 20, 2018.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00136843%

Employer’s proportionate share of system NPL/(A) at prior MD $0
**Employer’s proportionate share of system NPL/(A) at MD** $184,465
- Sensitivity: NPL/(A) using discount rate 1.00% lower $314,362
- Sensitivity: NPL/(A) using discount rate 1.00% higher $75,847

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $39,770
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $21,554
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $9,700

**Employer’s Total Pension Expense/(Income)** $71,024

| Differences between expected and actual experience | $8,921 | $0 |
| Changes of assumptions | $33,625 | $0 |
| Net difference between projected and actual earnings on investments | $1,900 | $0 |
| Changes in proportionate share | $92,683 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $37,287 | $0 |
| Total (prior to post-MD contributions) | $174,416 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $174,416 |

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>$40,014</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>54,977</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>47,294</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,810</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,321</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$174,416</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 20, 2018.
## Oregon Public Employees Retirement System
### Schedule of Pension Amounts under GASB 68
#### Employer #4465: Bridge Educational Foundation

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**: June 30, 2017

**Actuarial Valuation Date (liability rolled forward to MD)**: December 31, 2015

- **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): $3,122

#### Employer’s Total Pension Expense/(Income)
- **employer’s proportionate share of system NPL/(A) at MD**: $3,122

<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>$13,422</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$13,422</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$13,422</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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,122</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,122</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,122</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$3,122</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>934</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$13,422</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 20, 2018.