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 925 pages of this report will print. (There is one page per employer, and there are 924 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 925 pages of this report will print. (There is one page per employer, and there are 924 employer schedules in this document.)
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #1000: State Agencies  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
27.35670824%  
Employer’s proportionate share at MD  
26.99868186%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,687,694,613  
Employer’s proportionate share of system NPL/(A) at MD  
$4,089,944,689  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $6,835,070,250  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,824,068,208  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $794,311,366  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $25,110,951  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(8,180,185)  

Employer’s Total Pension Expense/(Income)  
$811,242,132  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

| Differences between expected and actual experience | $139,127,687 | $0  
| Changes of assumptions | $950,904,375 | $0  
| Net difference between projected and actual earnings on investments | $0 | $181,616,657  
| Changes in proportionate share | $76,300,668 | $29,588,665  
| Differences between employer contributions and employer’s proportionate share of system contributions | $8,322,123 | $18,672,828  
| Total (prior to post-MD contributions) | $1,174,654,853 | $229,878,150  
| Contributions subsequent to the MD | TBD | N/A  
| Net Deferred Outflow/(Inflow) of Resources | $944,776,703 |  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$529,219,814</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>379,060,022</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(33,563,679)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>47,142,083</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,918,465</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$944,776,703</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.04820983%
Employer’s proportionate share at MD 0.04094686%
Employer’s proportionate share of system NPL/(A) at prior MD $ 6,498,703
Employer’s proportionate share of system NPL/(A) at MD $ 6,202,910
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,366,234
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,766,426

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,204,672
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (86,973)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (43,103)

Employer’s Total Pension Expense/(Income) $ 1,074,596

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 211,004</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,442,165</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 275,444</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 370,146</td>
<td>$ 725,379</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate</td>
<td>$ 22,892</td>
<td>$ 94,071</td>
</tr>
<tr>
<td>share of system contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,046,207</td>
<td>$ 1,094,894</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>$ 951,313</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>$ 653,839</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 449,404</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(120,303)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(39,011)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,384</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 951,313</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD 1.68241327%
Employer’s proportionate share at MD 1.59902702%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 226,789,945
Employer’s proportionate share of system NPL/(A) at MD  $ 242,231,532
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 404,814,652
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 108,032,472

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 47,043,976
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (4,512,945)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,317,198

Employer’s Total Pension Expense/(Income)  $ 44,848,229

| Differences between expected and actual experience | 8,239,992 | 0 |
| Changes of assumptions | 56,318,371 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 10,756,449 |
| Changes in proportionate share | 192,332 | 14,749,371 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 9,677,181 | 937,948 |
| Total (prior to post-MD contributions) | 74,427,876 | 26,443,768 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 47,984,108 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 28,191,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 19,528,564</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,349,673)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,326,194</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,287,646</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,984,108</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.09197416%
Employer’s proportionate share at MD 0.09325299%

Employer’s proportionate share of system NPL/(A) at prior MD $12,398,152
Employer’s proportionate share of system NPL/(A) at MD $14,126,600

- Sensitivity: NPL/(A) using discount rate 1.00% lower $23,608,217
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,300,301

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $2,743,538
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $887
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(352,709)

Employer’s Total Pension Expense/(Income) $2,391,716

Deferred Outflow of Resources

| Differences between expected and actual experience | $480,545 | $0 |
| Changes of assumptions | $3,284,408 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $627,301 |
| Changes in proportionate share | $297,705 | $192,065 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $928,107 |
| Total (prior to post-MD contributions) | $4,062,658 | $1,747,473 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $2,315,185

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,440,823</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>995,430</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(274,368)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>86,995</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>66,305</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,315,185</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 March 4, 2019.
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, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.55902259%  

Employer’s proportionate share at MD  
0.52388507%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 75,356,456  

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 79,361,688  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 132,628,373  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 35,394,398  

**Employer Pension Expense for Measurement Period**  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 15,412,896  

- Net amortization of employer-specific deferred amounts from:  
  1. Changes in proportionate share (per paragraph 54 of GASB 68)  
     $ (2,344,697)  
  2. Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
     $ (608,033)  

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

$ 12,460,166  

| Differences between expected and actual experience | $ 2,699,647 | $ 0 |
| Changes of assumptions | $ 18,451,442 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,524,107 |
| Changes in proportionate share | $ 0 | $ 6,970,230 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 22,725 | $ 1,404,967 |
| Total (prior to post-MD contributions) | $ 21,173,814 | $ 11,899,304 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,274,510 |

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>$ 7,006,603</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,338,772</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,377,192)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,315</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>293,011</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,274,510</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04646551%

Employer’s proportionate share at MD  
0.04359622%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,604,253

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,036,955

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,945,421

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,282,617

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (73,008)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (35,444)

Employer’s Total Pension Expense/(Income)  
$ 1,174,165

<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>$ 1,535,476</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 293,266</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 15,015</td>
<td>$ 316,519</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,742</td>
<td>$ 57,907</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,780,890</td>
<td>$ 667,692</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources  
$ 1,113,198

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>$ 722,597</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 490,423</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(146,600)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 19,105</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 27,673</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,113,198</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.56950014%

Employer’s proportionate share at MD  
0.57147057%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 76,768,834

Employer’s proportionate share of system NPL/(A) at MD  
$ 86,570,264

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 144,675,266

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 38,609,340

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 16,812,879

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (805,088)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (210,172)

Employer’s Total Pension Expense/(Income)  
$ 15,797,619

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 2,944,862

Changes of assumptions  
$ 20,127,422

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 162,844

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 596,847

Total (prior to post-MD contributions)  
$ 23,831,975

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 17,362,522

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2006: Jefferson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.05937539%

Employer’s proportionate share at MD  
0.05320258%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,003,825

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,059,490

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,468,931
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,594,440

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,565,240

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (232,028)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 213,738

Employer’s Total Pension Expense/(Income)  
$ 1,546,950

Deferred Outflow of Resources  
$ 274,160  
$ 1,873,816  
$ 3,140,849

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 357,887

Changes in proportionate share  
$ 0  
$ 829,432

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 992,873  
$ 38,205

Total (prior to post-MD contributions)  
$ 3,140,849  
$ 1,225,524

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,915,325

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>$ 996,963</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>726,713</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(44,523)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>171,519</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>64,654</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,915,325</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2007: Klamath County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.03202839%
Employer’s proportionate share at MD 0.02938842%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,317,439
Employer’s proportionate share of system NPL/(A) at MD $ 4,451,959
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,440,064
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,985,522

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 864,618
  ▪ Net amortization of employer-specific deferred amounts from:
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) $ 48,574
    ○ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (162,747)

Employer’s Total Pension Expense/(Income) $ 750,445

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Prior To Post-MD Contributions</th>
<th>Post-MD Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 151,442</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,035,072</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 197,692</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 454,407</td>
<td>$ 540,004</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 400,743</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,640,921</td>
<td>$ 1,138,439</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 502,482

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 452,245</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>317,637</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(213,924)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(64,071)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>10,596</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 502,482</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 1.08596406%

Employer’s proportionate share at MD 1.10216172%

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

Employer’s proportionate share of system NPL/(A) at MD $ 166,962,983

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 279,026,688

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 74,463,567

Employer Pension Expense for Measurement Period

▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 32,426,012

▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,119)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,326,717)

Employer’s Total Pension Expense/(Income) $ 30,083,176

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 5,679,581 | $ 0 |
| Changes of assumptions | $ 38,818,577 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 7,414,100 |
| Changes in proportionate share | $ 1,415,327 | $ 1,240,576 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 5,042,403 |
| Total (prior to post-MD contributions) | $ 45,913,485 | $ 13,697,079 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 32,216,406 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,816,288</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,396,906</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,548,623)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,625,348</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>926,487</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,216,406</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.79853817%

Employer’s proportionate share at MD  
0.77364359%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 107,643,247

Employer’s proportionate share of system NPL/(A) at MD  
$ 117,196,814

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 195,858,017

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 52,268,429

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 22,760,885

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (514,934)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,026,170)

Employer’s Total Pension Expense/(Income)  
$ 21,219,781

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 3,986,685  
$ 0

Changes of assumptions  
$ 27,248,037  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 5,204,201

Changes in proportionate share  
$ 302,038  
$ 2,420,814

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 1,860,248

Total (prior to post-MD contributions)  
$ 31,536,760  
$ 9,485,263

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 22,051,497

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,243,963</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,276,702</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,898,171)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>853,581</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>575,422</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 22,051,497</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]          June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)                December 31, 2016

Discount rate          7.20%
Employer’s proportionate share at prior MD          1.54554271%
Employer’s proportionate share at MD          1.51048907%

Employer’s proportionate share of system NPL/(A) at prior MD          $ 208,339,742
Employer’s proportionate share of system NPL/(A) at MD          $ 228,819,199
  ▷  Sensitivity: NPL/(A) using discount rate 1.00% lower          $ 382,400,110
  ▷  Sensitivity: NPL/(A) using discount rate 1.00% higher          $ 102,050,726

Employer Pension Expense for Measurement Period
  ▷  Employer’s proportionate share of collective system Pension Expense/(Income)          $ 44,439,156
  ▷  Net amortization of employer-specific deferred amounts from:
      o  Changes in proportionate share (per paragraph 54 of GASB 68)          $ (4,291,054)
      o  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)          $ 720,686

Employer’s Total Pension Expense/(Income)          $ 40,868,788

Deferred Outflow of Resources   Deferred Inflow of Resources
Differences between expected and actual experience          $ 7,783,745   $ 0
Changes of assumptions          $ 53,200,029   $ 0
Net difference between projected and actual earnings on investments          $ 0   $ 10,160,866
Changes in proportionate share          $ 33,101   $ 13,150,257
Differences between employer contributions and employer’s proportionate share of system contributions          $ 5,673,730   $ 1,161,670
Total (prior to post-MD contributions)          $ 66,690,605   $ 24,472,793
Contributions subsequent to the MD          TBD   N/A
Net Deferred Outflow/(Inflow) of Resources          $ 42,217,812

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,212,809</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,280,842</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,010,078)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,396,896</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,337,344</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 42,217,812</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2012: Grant County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] January 1, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01879535%
Employer’s proportionate share at MD 0.01988480%

Employer’s proportionate share of system NPL/(A) at prior MD $2,533,620
Employer’s proportionate share of system NPL/(A) at MD $3,012,285

- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,034,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,343,445

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $585,018
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $191,065
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(125,578)

Employer’s Total Pension Expense/(Income) $650,505

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $102,469 $0
Changes of assumptions $700,351 $0
Net difference between projected and actual earnings on investments $0 $133,762
Changes in proportionate share $503,837 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $383,666
Total (prior to post-MD contributions) $1,306,657 $517,428
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $789,229

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>$445,680</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>337,968</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(23,603)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,740</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,443</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$789,229</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2013: Umatilla County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.14463835%
Employer’s proportionate share at MD 0.14707772%

Employer’s proportionate share of system NPL/(A) at prior MD $ 19,497,304
Employer’s proportionate share of system NPL/(A) at MD $ 22,280,337
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 37,234,653
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 9,936,774

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,327,082
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 224,689
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (271,056)

Employer’s Total Pension Expense/(Income) $ 4,280,715

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | 757,910 | 0 |
| Changes of assumptions | 5,180,136 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 989,373 |
| Changes in proportionate share | 802,182 | 15,140 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 0 | 674,355 |
| Total (prior to post-MD contributions) | 6,740,228 | 1,678,868 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 5,061,360 |

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>$ 2,763,834</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,013,463</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(131,518)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>288,820</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>126,761</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,061,360</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.45553397%

Employer’s proportionate share at MD
0.43472880%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 61,406,151

Employer’s proportionate share of system NPL/(A) at MD
$ 65,855,687

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 110,057,295

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 29,370,878

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 12,789,885

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (1,591,665)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 404,612

Employer’s Total Pension Expense/(Income)
$ 11,602,832

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 2,240,214 | $ 0
Changes of assumptions | $ 15,311,322 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 2,924,365
Changes in proportionate share | $ 481 | $ 4,926,542
Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,178,555 | $ 310,595
Total (prior to post-MD contributions) | $ 19,730,572 | $ 8,161,502
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 11,569,070

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,095,439</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,804,987</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,234,440)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>553,600</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>349,484</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,569,070</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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**  
- 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 | $ 933,077 | $ 0 |
| Changes of assumptions | $ 6,377,356 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,218,034 |
| Changes in proportionate share | $ 17,908 | $ 1,059,169 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,180,331 | $ 281,172 |
| Total (prior to post-MD contributions) | $ 8,508,672 | $ 2,558,375 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 5,950,297 |

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>$ 3,253,492</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,380,928</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(209,673)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>364,185</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>161,364</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,950,297</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02807483%

Employer’s proportionate share at MD  
0.02694968%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,784,498

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,082,522

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,822,665

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,820,758

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 792,870

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (84,897)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 54,828

Employer’s Total Pension Expense/(Income)  
$ 762,801

Deferred Outflow of Resources  
$ 138,875

Deferred Inflow of Resources  
$ 0

Changes of assumptions  
$ 949,179

Net difference between projected and actual earnings on investments  
$ 0

$ 181,287

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 174,896

$ 7,325

Total (prior to post-MD contributions)  
$ 1,262,950

Contributions subsequent to the MD  
TBD

N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 815,297

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>$ 479,166</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>328,957</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(57,765)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>42,218</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,721</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 815,297</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2017: Columbia County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.08015852%
Employer’s proportionate share at MD 0.09126808%

Employer’s proportionate share of system NPL/(A) at prior MD $10,805,399
Employer’s proportionate share of system NPL/(A) at MD $13,825,912

- Sensitivity: NPL/(A) using discount rate 1.00% lower $23,105,711
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,166,197

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $2,685,141
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $132,171
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(125,261)

Employer’s Total Pension Expense/(Income) $2,692,051

<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 $470,316</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions $3,214,498</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$613,949</td>
</tr>
<tr>
<td>Changes in proportionate share $1,007,897</td>
<td>$227,294</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$254,965</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $4,692,711</td>
<td>$1,096,208</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources $3,596,503

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>$1,754,996</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,312,032</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>45,636</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>364,987</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>118,853</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,596,503</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.19007629%

Employer's proportionate share at MD  
0.17972131%

Employer's proportionate share of system NPL/(A) at prior MD  $25,622,356

Employer’s proportionate share of system NPL/(A) at MD  $27,225,411

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $45,498,806
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $12,142,220

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $5,287,468

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(487,639)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $358,295

Employer’s Total Pension Expense/(Income)  $5,158,124

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  $926,127  $0
Changes of assumptions  $6,329,856  $0
Net difference between projected and actual earnings on investments  $0  $1,208,962
Changes in proportionate share  $0  $1,589,096
Differences between employer contributions and employer’s proportionate share of system contributions  $1,229,578  $45,066
Total (prior to post-MD contributions)  $8,485,561  $2,843,124
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $5,642,437

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>$3,277,653</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,276,595</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(329,542)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>272,858</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>144,873</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,642,437</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06336891%

Employer’s proportionate share at MD  
0.06788966%

Employer’s proportionate share of system NPL/(A) at prior MD  
$8,542,153

Employer’s proportionate share of system NPL/(A) at MD  
$10,284,389

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $17,187,157
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,586,719

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,997,339

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (171,081)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (41,316)

Employer’s Total Pension Expense/(Income)  
$1,784,942

Deferred Outflow of Resources  
$349,844  
$ (171,081)

Deferred Inflow of Resources  
$0  
$456,685

Differences between expected and actual experience  
$349,844  
$0

Changes of assumptions  
$2,391,101  
$0

Net difference between projected and actual earnings on investments  
$0  
$456,685

Changes in proportionate share  
$373,612  
$570,740

Differences between employer contributions and employer’s proportionate share of system contributions  
$132,955  
$87,717

Total (prior to post-MD contributions)  
$3,247,512  
$1,115,142

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$2,132,370

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,092,190</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>805,646</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(62,056)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>217,276</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>79,314</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,132,370</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.05784843%
Employer’s proportionate share at MD 0.05302765%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 7,797,990
Employer’s proportionate share of system NPL/(A) at MD
$ 8,032,991
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,424,645
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,582,621

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,560,093
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(195,450)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(29,407)

Employer’s Total Pension Expense/(Income) $ 1,335,236

Deferred Outflow of Resources

Differences between expected and actual experience $ 273,258
Changes of assumptions $ 1,867,655
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 1,143
Differences between employer contributions and employer’s proportionate share of system contributions $ 74,490
Total (prior to post-MD contributions) $ 2,216,546
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,156,692

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>$ 787,796</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>521,567</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(192,285)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,348</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>29,266</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,156,692</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02397162%
Employer's proportionate share at MD 0.02219330%
Employer's proportionate share of system NPL/(A) at prior MD $ 3,231,383
Employer's proportionate share of system NPL/(A) at MD $ 3,361,993
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,618,525
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,499,410
Employer Pension Expense for Measurement Period
  • Employer's proportionate share of collective system Pension Expense/(Income) $ 652,935
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (89,089)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,723)
Employer's Total Pension Expense/(Income) $ 561,123

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 114,365 | $ 0 |
| Changes of assumptions | $ 781,657 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 149,291 |
| Changes in proportionate share | $ 7,147 | $ 310,827 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 60,548 | $ 22,913 |
| Total (prior to post-MD contributions) | $ 963,717 | $ 483,031 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 480,686 |

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>$ 332,631</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 217,062</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(90,899)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,604</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,287</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 480,686</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 330 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 42 |
| Total (prior to post-MD contributions) | $ 0 | $ 372 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ (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>$ (177)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(153)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(42)</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>$ -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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2016

Discount rate: 7.20%

Employer’s proportionate share at prior MD: 0.62244192%

Employer’s proportionate share at MD: 0.63264759%

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

**Employer’s proportionate share of system NPL/(A) at MD**: $95,837,777
  - Sensitivity: NPL/(A) using discount rate 1.00% lower: $160,163,031
  - Sensitivity: NPL/(A) using discount rate 1.00% higher: $42,742,544

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $18,612,730
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $48,421
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(720,054)

**Employer’s Total Pension Expense/(Income)**: $17,941,097

- Differences between expected and actual experience: $3,260,115
- Changes of assumptions: $22,282,101
- Net difference between projected and actual earnings on investments: $0
- Changes in proportionate share: $1,026,835
- Differences between employer contributions and employer’s proportionate share of system contributions: $0
- Total (prior to post-MD contributions): $26,569,051
- Contributions subsequent to the MD: TBD
- Net Deferred Outflow/(Inflow) of Resources: $20,497,230

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>$11,415,021</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,133,363</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(954,300)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,311,266</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$591,880</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$20,497,230</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.05367735%
Employer’s proportionate share at MD  0.05663315%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 7,235,727
Employer’s proportionate share of system NPL/(A) at MD  $ 8,579,176
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 14,337,424
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 3,826,214

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,666,169
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 181,865
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(181,156)

Employer’s Total Pension Expense/(Income)  $ 1,666,878

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 291,183  $ 0
Changes of assumptions  $ 1,994,642  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 380,964
Changes in proportionate share  $ 537,906  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 510,567
Total (prior to post-MD contributions)  $ 2,824,386  $ 891,531
Contributions subsequent to the MD
  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,932,855

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,080,697</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>775,939</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(86,252)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>109,949</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>52,522</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,932,855</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2036: Clatsop County  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.11585585%
Employer's proportionate share at MD 0.12567713%

Employer's proportionate share of system NPL/(A) at prior MD  $ 15,617,412
Employer's proportionate share of system NPL/(A) at MD  $ 19,038,430

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 31,816,813
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 8,490,920

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  $ 3,697,468
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 31,441
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (294,613)

Employer's Total Pension Expense/(Income)  $ 3,434,296

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 647,630 |
| Changes of assumptions | $ 4,426,399 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 811,668 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 |
| Total (prior to post-MD contributions) | $ 5,885,697 |

Deferred Inflow of Resources

| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,890,595 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,145,270</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,533,415</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>301,594</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>130,795</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>N/A</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,890,595</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.17902669%

Employer’s proportionate share at MD  
0.18228999%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 27,614,532

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 46,149,101

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 12,315,763

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 5,363,040

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (371,822)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (49,793)

Employer’s Total Pension Expense/(Income)  
$ 4,941,425

Deferred Outflow of Resources  
$ 939,364

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 939,364

Changes of assumptions  
$ 6,420,326

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 317,690

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 629,004

Total (prior to post-MD contributions)  
$ 8,306,384

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 5,809,503

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>$ 3,075,685</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,216,776</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(166,161)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>495,449</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>187,754</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,809,503</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
3.49209546%

Employer’s proportionate share at MD  
3.35168179%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 470,735,788

Employer’s proportionate share of system NPL/(A) at MD  
$ 507,735,645

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 848,522,184

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 226,444,247

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 98,607,738

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (3,373,099)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,930,207

Employer’s Total Pension Expense/(Income)  
$ 104,164,846

Deferred Outflow of Resources

Differences between expected and actual experience  
$ 17,271,648

Changes of assumptions  
$ 118,047,573

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 941,003

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 41,803,576

Total (prior to post-MD contributions)  
$ 178,063,800

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 137,761,144

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>$ 69,480,887</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 51,710,080</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,576,068</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 10,473,923</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,520,186</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 137,761,144</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer's proportionate share at prior MD  

0.06636144%

Employer's proportionate share at MD  

0.06517945%

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

$ 8,945,547

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

$ 9,873,828

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

$ 16,501,032

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

$ 4,403,614

Employer Pension Expense for Measurement Period

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

$ 1,917,604

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

$ (117,369)

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

$ 80,727

Employer's Total Pension Expense/(Income)  

$ 1,880,962

Deferred Outflow of Resources  

Deferred Inflow of Resources

Differences between expected and actual experience  

$ 335,878  

$ 0

Changes of assumptions  

$ 2,295,646  

$ 0

Net difference between projected and actual earnings on investments  

$ 0  

$ 438,454

Changes in proportionate share  

$ 0  

$ 343,927

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

$ 264,048  

$ 8,611

Total (prior to post-MD contributions)  

$ 2,895,572  

$ 790,992

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 2,104,580

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,200,913</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>855,430</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(118,813)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>109,993</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>57,058</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,104,580</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)] \(\text{June 30, 2018}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2016}\)

Discount rate \(7.20\%\)

Employer’s proportionate share at prior MD \(0.25575105\%\)

Employer’s proportionate share at MD \(0.27594354\%\)

Employer’s proportionate share of system NPL/(A) at prior MD \(34,475,338\)

Employer’s proportionate share of system NPL/(A) at MD \(41,801,812\)

- Sensitivity: NPL/(A) using discount rate 1.00% lower \(69,858,725\)
- Sensitivity: NPL/(A) using discount rate 1.00% higher \(18,643,126\)

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \(8,118,363\)

Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \(765,510\)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \((441,131)\)

Employer’s Total Pension Expense/(Income) \(8,442,742\)

Deferred Outflow of Resources

| Differences between expected and actual experience | $1,421,973 | $0 |
| Changes of assumptions | $9,718,842 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,856,237 |

Deferred Inflow of Resources

| Changes in proportionate share | $2,885,359 | $40,418 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $1,100,739 |
| Total (prior to post-MD contributions) | $14,026,174 | $2,997,394 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources \(11,028,780\)

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>$5,590,487</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,143,956</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>117,705</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>875,400</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>301,232</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$11,028,780</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>June 30, 2018</th>
</tr>
</thead>
</table>

Actuarial Valuation Date (liability rolled forward to MD)  

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>December 31, 2016</th>
</tr>
</thead>
</table>

Discount rate  

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>7.20%</th>
</tr>
</thead>
</table>

Employer’s proportionate share at prior MD  

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>0.17062461%</th>
</tr>
</thead>
</table>

Employer’s proportionate share at MD  

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>0.16811510%</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>$ 23,000,262</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>$ 25,467,223</th>
</tr>
</thead>
</table>

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  | Employer #2042: Josephine County | $ 42,560,541 |

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  | Employer #2042: Josephine County | $ 11,358,088 |

Employer Pension Expense for Measurement Period  

| Employer #2042: Josephine County | $ 4,946,009 |

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

| Employer #2042: Josephine County | $ 4,573,521 |

Net amortization of employer-specific deferred amounts from:  

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in proportionate share (per paragraph 54 of GASB 68)</td>
<td>$ (539,465)</td>
<td>$ 166,977</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)</td>
<td>$ 166,977</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Employer's Total Pension Expense/(Income)  

| Employer #2042: Josephine County | $ 4,977,891 |

Deferred Outflow/(Inflow) of Resources  

<table>
<thead>
<tr>
<th>Employer #2042: Josephine County</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-MD contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 866,319</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 5,921,081</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>$ 813,818</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 7,601,218</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 4,977,891</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>$ 2,845,294</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,992,257</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(361,319)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>339,660</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>161,999</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,977,891</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2043: Lincoln County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.04500526%
Employer’s proportionate share at MD 0.04801909%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,066,726
Employer’s proportionate share of system NPL/(A) at MD $ 7,274,260
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,156,662
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,244,236

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,412,740
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 26,436
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (86,370)

Employer’s Total Pension Expense/(Income) $ 1,352,806

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | 247,449 | 0 |
| Changes of assumptions | 1,691,252 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 323,018 |
| Changes in proportionate share | 311,739 | 189,180 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 3,337 | 242,727 |
| Total (prior to post-MD contributions) | 2,253,777 | 754,925 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 1,498,852 |

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>850,467</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>574,476</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(88,794)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>113,699</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>49,002</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>1,498,852</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01340778%

Employer's proportionate share at MD  
0.01781780%

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

Employer’s proportionate share of system NPL/(A) at MD  $ 2,699,162

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,510,810
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,203,795

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 524,206
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 76,092
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  (15,552)

Employer’s Total Pension Expense/(Income)  $ 584,746

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 91,817 | $ 0
Changes of assumptions | $ 627,550 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 119,858
Changes in proportionate share | $ 368,352 | $ 40,287
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 31,538
Total (prior to post-MD contributions) | $ 1,087,719 | $ 191,683
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 896,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%

Employer's proportionate share at prior MD  0.00142831%

Employer's proportionate share at MD  0.00142517%

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

Employer's proportionate share of system NPL/(A) at MD  $ 215,894

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 360,800
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 96,286

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  $ 41,929
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 5,152
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 4,503

Employer's Total Pension Expense/(Income)  $ 51,584

Deferred Outflow of Resources                         Deferred Inflow of Resources

Differences between expected and actual experience  $ 7,344  $ 0
Changes of assumptions  $ 50,195  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 9,587
Changes in proportionate share  $ 13,865  $ 8,292
Differences between employer contributions and employer's proportionate share of system contributions  $ 4,746  $ 56
Total (prior to post-MD contributions)  $ 76,150  $ 17,935
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 58,215

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 35,513</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 22,559</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,196)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,061</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,278</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 58,215</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2052: Tillamook County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00009245%
Employer’s proportionate share at MD 0.00008555%

Employer’s proportionate share of system NPL/(A) at prior MD $ 12,462
Employer’s proportionate share of system NPL/(A) at MD $ 12,960
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 21,658
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,780

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,517
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (600)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,072)

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

| Differences between expected and actual experience | $ 441 | $ 0 |
| Changes of assumptions | $ 3,013 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 575 |
| Changes in proportionate share | $ 0 | $ 1,826 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 2,484 |
| Total (prior to post-MD contributions) | $ 3,454 | $ 4,885 |

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>$ 37</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(156)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(999)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(319)</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>$ (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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.29192001%

Employer’s proportionate share at MD  
0.29104277%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 44,089,146

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 73,681,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 19,663,251

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 8,562,588

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,529,218
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,202,360

Employer’s Total Pension Expense/(Income)  
$ 11,294,166

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 1,499,781 | $ 0 |
| Changes of assumptions | $ 10,250,643 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,957,807 |
| Changes in proportionate share | $ 4,195,122 | $ 266,003 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,236,216 | $ 0 |
| Total (prior to post-MD contributions) | $ 18,181,762 | $ 2,223,810 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 15,957,952

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>$ 8,111,423</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,237,044</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>614,410</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>727,038</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>268,037</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 15,957,952</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.13572377%

Employer's proportionate share at MD 0.13165072%

Employer's proportionate share of system NPL/(A) at prior MD $18,295,616

**Employer's proportionate share of system NPL/(A) at MD** $19,943,350

- Sensitivity: NPL/(A) using discount rate 1.00% lower $33,329,106
- Sensitivity: NPL/(A) using discount rate 1.00% higher $8,894,504

**Employer Pension Expense for Measurement Period**

- Employer's proportionate share of collective system Pension Expense/(Income) $3,873,214

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(502,507)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $959,856

**Employer's Total Pension Expense/(Income)** $4,330,563

| Differences between expected and actual experience | $678,413 | $0 |
| Changes of assumptions | $4,636,791 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $885,597 |
| Changes in proportionate share | $305 | $1,501,306 |
| Differences between employer contributions and employer's proportionate share of system contributions | $1,053,612 | $89,954 |
| Total (prior to post-MD contributions) | $6,369,121 | $2,476,857 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,892,264 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,612,991</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,392,603</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(408,982)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>183,288</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>112,362</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,892,264</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.94775487%
Employer’s proportionate share at MD  
0.92448545%

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

**Employer’s proportionate share of system NPL/(A) at MD**  
$140,047,369

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $234,045,611
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $62,459,513

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $27,198,709

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,355,907)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 281,167

**Employer’s Total Pension Expense/(Income)**  
$26,123,969

| Differences between expected and actual experience | $ 4,763,993 | $ 0 |
| Changes of assumptions | $ 32,560,747 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 6,218,895 |
| Changes in proportionate share | $ 0 | $ 4,338,237 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,868,685 | $ 382,851 |
| Total (prior to post-MD contributions) | $ 39,193,425 | $ 10,939,983 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 28,253,442 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 16,476,845</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,467,492</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,954,614)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,473,281</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>790,439</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 28,253,442</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2102: City of Medford

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.39209561%
Employer’s proportionate share at MD 0.37914026%

Employer’s proportionate share of system NPL/(A) at prior MD $ 52,854,636
**Employer’s proportionate share of system NPL/(A) at MD $ 57,434,756**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 95,984,327
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 25,615,239

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,154,449
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (470,057)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (215,994)

**Employer’s Total Pension Expense/(Income) $ 10,468,398**

| Differences between expected and actual experience | $ 1,953,759 | $ 0 |
| Changes of assumptions | $ 13,353,472 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 2,550,428 |
| Changes in proportionate share | $ 75,075 | $ 1,809,602 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 87,560 | $ 352,031 |
| Total (prior to post-MD contributions) | $ 15,469,866 | $ 4,712,061 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 10,757,805 |

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 (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,533,522</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,497,732</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(995,656)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 431,497</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 290,710</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,757,805</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.33802743%
Employer's proportionate share at MD 0.31997613%

Employer's proportionate share of system NPL/(A) at prior MD $45,566,225

Employer's proportionate share of system NPL/(A) at MD $48,472,169

- Sensitivity: NPL/(A) using discount rate 1.00% lower $81,006,152
- Sensitivity: NPL/(A) using discount rate 1.00% higher $21,618,029

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $9,413,818

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (923,569)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $186,375

Employer's Total Pension Expense/(Income) $8,676,624

Deferred Outflow of Resources

Differences between expected and actual experience $1,648,878
Changes of assumptions $11,269,687
Net difference between projected and actual earnings on investments $0
Changes in proportionate share $82,334
Differences between employer contributions and employer’s proportionate share of system contributions $1,178,360
Total (prior to post-MD contributions) $14,179,259
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $8,714,490

Deferred Inflow of Resources

Differences between expected and actual experience $0
Changes of assumptions $0
Net difference between projected and actual earnings on investments $2,152,438
Changes in proportionate share $3,087,287
Differences between employer contributions and employer’s proportionate share of system contributions $225,044
Total (prior to post-MD contributions) $5,464,769
Contributions subsequent to the MD N/A
Net Deferred Outflow/(Inflow) of Resources $8,714,490

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>$5,346,808</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,613,823</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(856,747)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>368,679</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>241,927</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$8,714,490</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.21575631%

Employer’s proportionate share at MD  
0.20455376%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 30,987,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 51,785,466
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 13,819,934

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 6,018,048
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (756,674)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 184,217

Employer’s Total Pension Expense/(Income)  
$ 5,445,591

Deferred Outflow of Resources
Differences between expected and actual experience  
$ 1,054,092
Changes of assumptions  
$ 7,204,465
Net difference between projected and actual earnings on investments  
$ 0
Changes in proportionate share  
$ 93,485
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 862,792
Total (prior to post-MD contributions)  
$ 9,214,834
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 5,162,345

Deferred Inflow of Resources

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.08271266%
Employer’s proportionate share at MD | 0.07290695%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 11,149,698
Employer’s proportionate share of system NPL/(A) at MD | $ 11,044,443

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 18,457,350
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 4,925,694

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 2,144,950
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (229,145)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 93,887

Employer’s Total Pension Expense/(Income) | $ 2,009,692

| Differences between expected and actual experience | $ 375,699 | $ 0
| Changes of assumptions | $ 2,567,812 | $ 0
| Net difference between projected and actual earnings on investments | $ 0 | $ 490,436
| Changes in proportionate share | $ 329,122 | $ 1,133,875
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 319,202 | $ 20,002
| Total (prior to post-MD contributions) | $ 3,591,835 | $ 1,644,313
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $ 1,947,522

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>$ 1,246,730</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>835,594</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(178,939)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,510</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>32,626</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,947,522</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2106: City of Beaverton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.47669710%

Employer’s proportionate share at MD
0.46194965%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 64,258,949

Employer’s proportionate share of system NPL/(A) at MD
$ 69,979,287

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 116,948,610

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 31,209,956

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 13,590,732

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (745,525)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (858,999)

Employer’s Total Pension Expense/(Income)
$ 11,986,208

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 2,380,486 | $ 0 |
| Changes of assumptions | $ 16,270,051 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,107,476 |
| Changes in proportionate share | $ 208,128 | $ 2,735,461 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 1,418,609 |
| Total (prior to post-MD contributions) | $ 18,858,665 | $ 7,261,546 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 11,597,119 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,257,872</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,987,410</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,408,172)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>425,845</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>334,165</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,597,119</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2107: City of Bend

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.39951843%

Employer’s proportionate share at MD
0.38864905%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 53,855,235

Employer’s proportionate share of system NPL/(A) at MD
$ 58,875,212

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 98,391,602

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 26,257,666

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 11,434,201

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 139,499
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 842,660

Employer’s Total Pension Expense/(Income)
$ 12,416,360

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 2,002,759 | $ 0 |
| Changes of assumptions | $ 13,688,375 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 2,614,392 |
| Changes in proportionate share | $ 1,154,952 | $ 898,322 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,113,425 | $ 106,235 |
| Total (prior to post-MD contributions) | $ 19,959,511 | $ 3,618,949 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 16,340,562 |

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

<p>| Employer subsequent | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |</p>
<table>
<thead>
<tr>
<th>fiscal years</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,366,444</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,226,674</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 275,735</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,089,003</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 382,706</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,340,562</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.06719134%
Employer’s proportionate share at MD  0.06588096%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 9,057,418
Employer’s proportionate share of system NPL/(A) at MD  $ 9,980,098

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 16,678,629
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,451,009

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,938,243
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (93,399)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (74,495)

Employer’s Total Pension Expense/(Income)  $ 1,770,349

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 339,493 | $ 0 |
| Changes of assumptions | $ 2,320,354 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 443,173 |
| Changes in proportionate share | $ 187,631 | $ 418,100 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 56,513 | $ 159,263 |
| Total (prior to post-MD contributions) | $ 2,903,991 | $ 1,020,536 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,883,455 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,090,682</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>761,581</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(122,279)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>101,785</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>51,686</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,883,455</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2110: City of Coquille

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.02038984%
Employer’s proportionate share at MD  0.01670165%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,748,558
Employer’s proportionate share of system NPL/(A) at MD  $ 2,530,080

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,228,242
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,128,387

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 491,369
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (94,219)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 13,010

Employer’s Total Pension Expense/(Income)  $ 410,160

Deferred Outflow of Resources | Deferred Inflow of Resources |
--- | --- |
Differences between expected and actual experience  $ 86,066  $ 0
Changes of assumptions  $ 588,239  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 112,350
Changes in proportionate share  $ 27,437  $ 388,247
Differences between employer contributions and employer’s proportionate share of system contributions  $ 53,631  $ 12,448
Total (prior to post-MD contributions)  $ 755,373  $ 513,045
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 242,328

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 233,638</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 134,754</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(94,660)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(33,109)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,703</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 242,328</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
1.35598482%

Employer’s proportionate share at MD  
1.31910275%

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

Employer’s proportionate share of system NPL/(A) at MD  
$199,826,692

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $333,948,154
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $89,120,402

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $38,808,499

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $-276,940
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $-494,761

Employer’s Total Pension Expense/(Income)  
$38,036,798

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $6,797,506 | $0 |
| Changes of assumptions | $46,459,327 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $8,873,434 |
| Changes in proportionate share | $1,533,728 | $3,223,823 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,121,150 | $1,357,579 |
| Total (prior to post-MD contributions) | $55,911,711 | $13,454,836 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $42,456,875 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00006384%
Employer’s proportionate share at MD  0.00234040%

Employer’s proportionate share of system NPL/(A) at prior MD  $  8,606
Employer’s proportionate share of system NPL/(A) at MD  $ 354,540
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 592,503
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 158,121

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 68,855
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 44,306
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 31,973

Employer’s Total Pension Expense/(Income)  $ 145,134

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 12,060 | $ 0 |
| Changes of assumptions | $ 82,430 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 15,744 |
| Changes in proportionate share | $ 188,150 | $ 1,345 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 125,793 | $ 390 |
| Total (prior to post-MD contributions) | $ 408,433 | $ 17,479 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 390,954

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>$ 120,826</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>107,900</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>72,837</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>73,962</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,431</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 390,954</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.17051725%
Employer’s proportionate share at MD 0.16720551%
Employer’s proportionate share of system NPL/(A) at prior MD $ 22,985,790
Employer’s proportionate share of system NPL/(A) at MD $ 25,329,432
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 42,330,267
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 11,296,635

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,919,249
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (585,606)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 174,951
Employer’s Total Pension Expense/(Income) $ 4,508,594

Deferred Outflow of Resources
Differences between expected and actual experience $ 861,632
Changes of assumptions $ 5,889,045
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 $ 826,547
Total (prior to post-MD contributions) $ 7,577,224
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 4,743,591

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,770,083</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,886,345</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(374,501)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>310,218</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>151,447</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,743,591</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)            December 31, 2016

Discount rate                                             7.20%
Employer’s proportionate share at prior MD               0.52504421%
Employer’s proportionate share at MD                    0.54626984%

Employer’s proportionate share of system NPL/(A) at prior MD        $ 70,776,158
Employer’s proportionate share of system NPL/(A) at MD             $ 82,752,686
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower       $ 138,295,371
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher      $ 36,906,744

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 16,071,464
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 771,883
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,954,757)

Employer’s Total Pension Expense/(Income) $ 14,888,590

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 2,814,999 | $ 0
Changes of assumptions $ 19,239,842 | $ 0
Net difference between projected and actual earnings on investments $ 0 | $ 3,674,687
Changes in proportionate share $ 2,477,268 | $ 6,602
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 4,824,535
Total (prior to post-MD contributions) $ 24,532,109 | $ 8,505,824
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 16,026,285

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 9,309,728</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,604,669</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,207,564)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>854,929</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>464,524</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,026,285</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2115: City of Hillsboro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.54735502%

Employer's proportionate share at MD  
0.54342339%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 73,783,664

Employer's proportionate share of system NPL/(A) at MD  
$ 82,321,486

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 137,574,755

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 36,714,434

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 15,987,720

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,174,606)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 946,781

Employer's Total Pension Expense/(Income)  
$ 15,759,895

Deferred Outflow of Resources  |  Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 2,800,331  |  $ 0
Changes of assumptions  
$ 19,139,589  |  $ 0
Net difference between projected and actual earnings on investments  
$ 0  |  $ 3,655,539
Changes in proportionate share  
$ 0  |  $ 3,268,058
Differences between employer contributions and employer's proportionate share of system contributions  
$ 4,076,443  |  $ 351,908
Total (prior to post-MD contributions)  
$ 26,016,363  |  $ 7,275,505
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 18,740,858

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,123,449</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,274,250</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(553,306)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,346,744</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>549,722</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,740,858</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.21761806%
Employer’s proportionate share at MD | 0.14991760%

Employer’s proportionate share of system NPL/(A) at prior MD | $29,334,997
Employer’s proportionate share of system NPL/(A) at MD | $22,710,542
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $37,953,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $10,128,640

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $4,410,632
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (1,705,739)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $910,995

Employer’s Total Pension Expense/(Income) | $3,615,888

| Differences between expected and actual experience | $772,545 | $0 |
| Changes of assumptions | $5,280,158 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,008,476 |
| Changes in proportionate share | $26,422 | $6,628,436 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $2,998,765 | $64,210 |
| Total (prior to post-MD contributions) | $9,077,890 | $7,701,122 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,376,768 |

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>$2,034,499</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,178,971</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(928,667)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(791,327)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(116,710)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,376,768</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)          December 31, 2016

Discount rate                        7.20%
Employer’s proportionate share at prior MD          0.07724391%
Employer’s proportionate share at MD          0.07341462%

Employer’s proportionate share of system NPL/(A) at prior MD          $10,412,508
Employer’s proportionate share of system NPL/(A) at MD          $11,121,348
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower          $18,585,873
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher          $4,959,993

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)          $2,159,886
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)          $(192,950)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)          $(236,173)

Employer’s Total Pension Expense/(Income)          $1,730,763

Deferred Outflow of Resources                               Deferred Inflow of Resources
Differences between expected and actual experience          $ 378,315                      $   0
Changes of assumptions                                      $ 2,585,692                      $   0
Net difference between projected and actual earnings on investments          $   0                      $493,851
Changes in proportionate share                             $ 239,268                      $ 745,168
Differences between employer contributions and employer’s proportionate share of system contributions          $   0                      $ 591,084
Total (prior to post-MD contributions)                     $ 3,203,275                      $1,830,103
Contributions subsequent to the MD                         TBD                      N/A
Net Deferred Outflow/(Inflow) of Resources          $ 1,373,172

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>$ 974,725</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>632,086</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(281,092)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,294</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>38,160</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,373,172</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2119: City of Oregon City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.13760440%
Employer’s proportionate share at MD  0.13570006%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 18,549,125
Employer’s proportionate share of system NPL/(A) at MD  $ 20,556,772
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 34,354,249
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 9,168,083

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 3,992,347
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (31,675)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (39,324)

Employer’s Total Pension Expense/(Income)  $ 3,921,348

Deferred Outflow of Resources
Differences between expected and actual experience  $ 699,280
Changes of assumptions  $ 4,779,410
Net difference between projected and actual earnings on investments  $ 0
Changes in proportionate share  $ 100,414
Differences between employer contributions and employer’s proportionate share of system contributions  $ 94,776
Total (prior to post-MD contributions)  $ 5,673,880
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 4,410,372

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>$ 2,509,886</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,763,181</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(220,488)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>240,489</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>117,304</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,410,372</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2120: City of Lake Oswego

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.32393907%
Employer’s proportionate share at MD  0.30863720%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 43,667,109
Employer’s proportionate share of system NPL/(A) at MD  $ 46,754,471

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 78,135,553
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 20,851,955

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 9,080,222
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (1,390,781)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 307,277

Employer’s Total Pension Expense/(Income)  $ 7,996,718

Differences between expected and actual experience  $ 1,590,447
Changes of assumptions  $ 10,870,326
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  $ 1,703,580
Total (prior to post-MD contributions)  $ 14,164,353
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 7,626,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 3.71313021%
Employer’s proportionate share at MD 3.69317033%

Employer’s proportionate share of system NPL/(A) at prior MD $ 500,531,356
Employer’s proportionate share of system NPL/(A) at MD $ 559,466,661

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 934,974,484
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 249,515,684

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 108,654,459
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (873,572)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,500,326)

Employer's Total Pension Expense/(Income) $ 103,280,561

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 19,031,383 $ 0
Changes of assumptions $ 130,074,936 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 24,843,481
Changes in proportionate share $ 906,243 $ 5,298,392
Differences between employer contributions and employer’s proportionate share of system contributions $ 417,503 $ 6,145,870
Total (prior to post-MD contributions) $ 150,430,065 $ 36,287,743
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 114,142,322

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 65,313,280</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>46,642,214</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,263,198)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,220,901</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,229,124</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 114,142,322</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.11235671%

Employer’s proportionate share at MD  
0.12231894%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 15,145,727

Employer’s proportionate share of system NPL/(A) at MD  
$ 18,529,708

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 30,966,643

 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 8,264,036

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 3,598,669

 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 267,295
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (74,808)

Employer’s Total Pension Expense/(Income)  
$ 3,791,156

Deferred Outflow of Resources  
$ 630,325

Deferred Inflow of Resources  
$ 0

Changes of assumptions  
$ 4,308,122

Net difference between projected and actual earnings on investments  
$ 0

$ 822,824

Changes in proportionate share  
$ 997,798

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

$ 171,757

Total (prior to post-MD contributions)  
$ 5,936,245

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 4,941,664

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>$ 2,518,963</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,845,004</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,976</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>411,897</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>143,825</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,941,664</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 March 4, 2019.
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)]  
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>$ 838,162</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 564,435</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(123,107)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 98,366</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 48,204</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,426,060</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 March 4, 2019.
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, 2018]  
Actuarial Valuation Date (liability rolled forward to MD) [December 31, 2016]  
Discount rate [7.20%]  
Employer’s proportionate share at prior MD [0.00679912%]  
Employer’s proportionate share at MD [0.00727701%]  
Employer’s proportionate share of system NPL/(A) at prior MD $ 916,524  
**Employer’s proportionate share of system NPL/(A) at MD $ 1,102,371**  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,842,270  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 491,645  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 214,092  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 22,030  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (26,159)  

**Employer’s Total Pension Expense/(Income) $ 209,963**  

| Differences between expected and actual experience | $ 37,499 | $ 0 |
| Changes of assumptions | $ 256,299 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 48,952 |
| Changes in proportionate share | $ 139,794 | $ 35,668 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 64,306 |
| Total (prior to post-MD contributions) | $ 433,592 | $ 148,926 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 284,666 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 136,538</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>105,986</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,743</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,419</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>$ 284,666</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2126: City of West Linn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.10294248%
Employer’s proportionate share at MD 0.09921771%

Employer’s proportionate share of system NPL/(A) at prior MD $ 13,876,685
Employer’s proportionate share of system NPL/(A) at MD $ 15,030,176

Employer’s proportionate share of system NPL/(A) at MD
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 25,118,264
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,703,285

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,919,022
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (172,828)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (65,620)

Employer’s Total Pension Expense/(Income) $ 2,680,574

<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>$ 511,282</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 667,425</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 177,410</td>
<td>$ 601,673</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 100,377</td>
<td>$ 105,909</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 4,283,556</td>
<td>$ 1,375,007</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>$ 2,908,549</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>$ 1,667,968</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,213,238</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(178,069)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>131,512</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>73,899</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,908,549</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06087047%

Employer’s proportionate share at MD  
0.05904849%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,945,068

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,948,899

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,989,397

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,737,229

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 20,488
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    (60,062)

Employer’s Total Pension Expense/(Income)  
$ 1,697,655

Deferred Outflow of Resources                      Deferred Inflow of Resources

Differences between expected and actual experience  
$ 304,284  $ 0

Changes of assumptions  
$ 2,079,711  $ 0

Net difference between projected and actual earnings on investments  
$ 0  $ 397,212

Changes in proportionate share  
$ 152,374  $ 150,576

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 3,404  $ 199,342

Total (prior to post-MD contributions)  
$ 2,539,773  $ 747,130

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,792,643

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,080,408</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>750,237</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(128,074)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>51,052</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>39,021</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,792,643</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02273036%
Employer’s proportionate share at MD 0.02224362%

Employer’s proportionate share of system NPL/(A) at prior MD $3,064,061
**Employer’s proportionate share of system NPL/(A) at MD $3,369,615**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,631,264
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,502,810

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $654,416
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(32,300)
  - 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) $602,137**

| Differences between expected and actual experience | $114,624 | $0 |
| Changes of assumptions | $783,429 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $149,630 |
| Changes in proportionate share | $49,305 | $147,062 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $29,236 | $51,354 |
| Total (prior to post-MD contributions) | $976,594 | $348,046 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $628,548 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$372,159</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>254,836</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(47,123)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>31,538</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,140</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$628,548</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00572604%
Employer’s proportionate share at MD 0.00707872%

Employer’s proportionate share of system NPL/(A) at prior MD $ 771,872

Employer’s proportionate share of system NPL/(A) at MD $ 1,072,333

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,792,071
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 478,248

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 208,259

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 108,528
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (83)

Employer’s Total Pension Expense/(Income) $ 316,704

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 36,478 | $ 0
Changes of assumptions | $ 249,315 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 47,618
Changes in proportionate share | $ 350,018 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 10,121 | $ 32,027
Total (prior to post-MD contributions) | $ 645,932 | $ 79,645
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 566,287

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 241,570</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>197,364</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>67,095</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>49,427</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,831</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 566,287</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2131: City of Drain

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00694023%
Employer’s proportionate share at MD 0.00560219%

Employer’s proportionate share of system NPL/(A) at prior MD $ 935,546
Employer’s proportionate share of system NPL/(A) at MD $ 848,658
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,418,268
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 378,492

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 164,819
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (28,481)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,258)

Employer’s Total Pension Expense/(Income) $ 134,080

Deferred Outflow of Resources $ 28,869
Deferred Inflow of Resources $ 0
Changes of assumptions $ 197,311
Net difference between projected and actual earnings on investments $ 0
18,052 $ 133,310
Differences between employer contributions and employer’s proportionate share of system contributions $ 7,414 $ 9,593
Total (prior to post-MD contributions) $ 251,646 $ 180,588
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 71,058

Amounts reported as 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>1st Fiscal Year</td>
<td>$ 75,774</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>44,141</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(34,118)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(14,575)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(165)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 71,058</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2132: Eugene Water & Electric Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.62730522%
Employer’s proportionate share at MD 0.59283304%

Employer’s proportionate share of system NPL/(A) at prior MD $ 84,560,981
Employer’s proportionate share of system NPL/(A) at MD $ 89,806,397

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 150,083,456
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 40,052,618

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 17,441,371

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,267,412)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,250,910

Employer’s Total Pension Expense/(Income) $ 15,424,869

Deferred Outflow of Resources $ 3,054,945 $ 0
Changes of assumptions $ 20,879,817 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 3,987,912
Changes in proportionate share $ 0 $ 9,790,590
Differences between employer contributions and employer’s proportionate share of system contributions $ 3,036,177 $ 0
Total (prior to post-MD contributions) $ 26,970,939 $ 13,778,502
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 13,192,437

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>$ 9,136,911</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,710,074</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,482,457)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>390,726</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>437,184</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 13,192,437</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2135: McMinnville Water & Light Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.05375311%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 8,142,888
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,608,304
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,631,634

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,581,437
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 914,226
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 330,203

Employer’s Total Pension Expense/(Income) $ 2,825,866

Deferred Outflow of Resources $ 2,258,347
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 276,997
Changes of assumptions $ 1,893,206
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 4,452,510
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,069,076
Total (prior to post-MD contributions) $ 7,691,789
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 6,908,650

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>$ 2,258,347</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,951,242</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,198,764</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,238,593</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>261,704</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,908,650</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2138: City of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.05059117%
Employer’s proportionate share at MD  0.04923632%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 6,819,709
Employer’s proportionate share of system NPL/(A) at MD  $ 7,458,654
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 12,464,820
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 3,326,474

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,448,551
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (91,933)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 52,783

Employer’s Total Pension Expense/(Income)  $ 1,409,401

| Differences between expected and actual experience | $ 253,721 | $ 0 |
| Changes of assumptions | $ 1,734,123 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 331,206 |
| Changes in proportionate share | $ 14,132 | $ 311,972 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 217,085 | $ 13,341 |
| Total (prior to post-MD contributions) | $ 2,219,061 | $ 656,519 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,562,542 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 897,868</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 639,506</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(98,424)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 80,445</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 43,146</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,562,542</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01042347%
Employer’s proportionate share at MD  0.01126094%

Employer’s proportionate share of system NPL/(A) at prior MD  1,405,088
Employer’s proportionate share of system NPL/(A) at MD  1,705,884
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% lower  2,850,855
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% higher  760,805

Employer Pension Expense for Measurement Period
  ▪  Employer’s proportionate share of collective system Pension Expense/(Income)  331,301
  ▪  Net amortization of employer-specific deferred amounts from:
    1. Changes in proportionate share (per paragraph 54 of GASB 68)  55,093
    2. Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (66,566)

Employer’s Total Pension Expense/(Income)  329,828

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 58,029 | $ 0 |
| Changes of assumptions | $ 396,615 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 75,751 |
| Changes in proportionate share | $ 153,315 | $ 5,499 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 159,955 |
| Total (prior to post-MD contributions) | $ 607,959 | $ 241,205 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 366,754 |

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>$ 213,833</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>152,923</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(27,186)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>16,984</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,200</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 366,754</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.06167821%
Employer’s proportionate share at MD | 0.06255912%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 8,314,246
Employer’s proportionate share of system NPL/(A) at MD | $ 9,476,883
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 15,837,661
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 4,226,580

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 1,840,513
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (42,091)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (64,828)

Employer’s Total Pension Expense/(Income) | $ 1,733,594

Deferred Outflow of Resources | Deferred Inflow of Resources
Differences between expected and actual experience | $ 322,375 | $ 0
Changes of assumptions | $ 2,203,357 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 420,827
Changes in proportionate share | $ 212,675 | $ 253,519
Differences between employer contributions and employer’s proportionate share of system contributions | $ 22,045 | $ 122,944
Total (prior to post-MD contributions) | $ 2,760,452 | $ 797,290
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,963,162

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,085,093</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>763,003</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(78,683)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>136,525</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>57,224</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,963,162</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  
Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.08331687%  
Employer’s proportionate share at MD  
0.07931639%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 11,231,146  
Employer’s proportionate share of system NPL/(A) at MD  
$ 12,015,388  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 20,079,984  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 5,358,725  

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 2,333,518  
  - Net amortization of employer-specific deferred amounts from:  
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ (133,105)  
    - Differences between employer contributions and employer’s proportionate  
      share of system contributions (per paragraph 55 of GASB 68)  
      $ 19,053  

Employer’s Total Pension Expense/(Income)  
$ 2,219,466  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

| Differences between expected and actual experience | $ 408,728 | $ 0 |
| Changes of assumptions | $ 2,793,555 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 533,551 |
| Changes in proportionate share | $ 83,467 | $ 553,412 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 202,942 | $ 65,027 |
| Total (prior to post-MD contributions) | $ 3,488,692 | $ 1,151,990 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,336,702 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,392,224</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>955,101</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(166,825)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>97,889</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>58,312</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,336,702</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2143: City of Oakland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00238923%
Employer’s proportionate share at MD  0.00190132%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 322,069
Employer’s proportionate share of system NPL/(A) at MD  $ 288,025

Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 481,344
Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 128,456

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)  $ 55,938

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)  $ (10,211)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 5,926

Employer’s Total Pension Expense/(Income)  $ 51,653

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 9,798  $ 0
Changes of assumptions  $ 66,965  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 12,790
Changes in proportionate share  $ 4,134  $ 43,031
Differences between employer contributions and employer’s proportionate share of system contributions  $ 16,650  $ 29
Total (prior to post-MD contributions)  $ 97,547  $ 55,850
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 41,697

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>$ 31,868</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 21,894</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,847</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,194</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>$ 41,697</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00572006%
Employer’s proportionate share at MD | 0.00506792%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 771,066
Employer’s proportionate share of system NPL/(A) at MD | $ 767,723

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 1,283,010
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 342,396

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 149,100
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (8,551)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 13,864

Employer’s Total Pension Expense/(Income) | $ 154,413


| Differences between expected and actual experience | $ 26,116 | $ 0 |
| Changes of assumptions | $ 178,494 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 34,091 |
| Changes in proportionate share | $ 14,233 | $ 54,612 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 44,200 | $ 4,775 |
| Total (prior to post-MD contributions) | $ 263,043 | $ 93,478 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 169,565 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 104,813</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>73,837</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(10,934)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(309)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,159</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 169,565</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03100212%

Employer’s proportionate share at MD  
0.03151202%

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

Employer’s proportionate share of system NPL/(A) at MD  
$4,773,656

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $7,977,681
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $2,128,996

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $927,095

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (233,443)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 387,875

Employer’s Total Pension Expense/(Income)  
$1,081,527

Deferred Outflow of Resources  
$162,386  
$1,109,866  
$0  
$145,494  
$294,958  
$1,712,704  
TBD  
$616,218

Deferred Inflow of Resources  
$0  
$0  
$211,977  
$636,172  
$248,337  
$1,096,486  
N/A  
$616,218

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 560,878</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$122,034</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (137,961)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 46,147</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 25,119</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 616,218</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00189954%

Employer’s proportionate share at MD  
0.00189327%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 255,573

Employer’s proportionate share of system NPL/(A) at MD  
$ 286,805

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 479,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 127,912

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 55,701
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 680
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,969)

Employer’s Total Pension Expense/(Income)  
$ 52,412

Differences between expected and actual experience  
$ 9,756

Changes of assumptions  
$ 66,682

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 2,747

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 187

Total (prior to post-MD contributions)  
$ 79,372

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 58,052

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>$33,283</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,395</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,846)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,678</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,542</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$58,052</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.08938908%

Employer’s proportionate share at MD  
0.08956258%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 12,049,682

Employer’s proportionate share of system NPL/(A) at MD  
$ 13,567,551

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 22,673,941

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 6,050,972

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,634,965

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 29,310
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (167,747)

Employer’s Total Pension Expense/(Income)  
$ 2,496,528

Deferred Outflow of Resources  
$ 461,528

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  
$ 139,404

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

Total (prior to post-MD contributions)  
$ 3,755,362

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 2,605,260

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>$ 1,569,600</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,085,802</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(239,833)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>115,795</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>73,894</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,605,260</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00264225%

Employer’s proportionate share at MD  
0.00302516%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 356,176

Employer’s proportionate share of system NPL/(A) at MD  
$ 458,272

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 765,859

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 204,384

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 89,001

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (20,577)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (10,193)

Employer’s Total Pension Expense/(Income)  
$ 58,231

Deferred Outflow of Resources  
Deferred Inflow of Resources

- Differences between expected and actual experience  
  $ 15,589  
  $ 0

- Changes of assumptions  
  $ 106,547  
  $ 0

- Net difference between projected and actual earnings on investments  
  $ 0  
  $ 20,350

- Changes in proportionate share  
  $ 31,645  
  $ 75,851

- Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 3,599  
  $ 14,991

Total (prior to post-MD contributions)  
$ 157,380  
$ 111,192

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 46,188

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>$ 28,632</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 20,404</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(15,088)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 8,140</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,101</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 46,188</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02399217%

Employer's proportionate share at MD 0.02391127%

Employer's proportionate share of system NPL/(A) at prior MD $ 3,234,154

Employer's proportionate share of system NPL/(A) at MD $ 3,622,242

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,053,451
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,615,478

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 703,479

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (96,407)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,423

Employer’s Total Pension Expense/(Income) $ 610,495

| Differences between expected and actual experience | $ 123,218 | $ 0 |
| Changes of assumptions | $ 842,164 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 160,848 |
| Changes in proportionate share | $ 0 | $ 247,598 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 82,457 | $ 28,026 |
| Total (prior to post-MD contributions) | $ 1,047,839 | $ 436,472 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 611,367 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 363,735</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 243,868</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(62,301)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,230</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,835</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 611,367</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  
Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.09624690%  
Employer’s proportionate share at MD  
0.09400914%  
Employer’s proportionate share of system NPL/(A) at prior MD  
$12,974,119  
Employer’s proportionate share of system NPL/(A) at MD  
$14,241,146  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$23,799,646  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$6,351,387  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
$2,765,784  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (172,436)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (190,407)  
Employer’s Total Pension Expense/(Income)  
$2,402,941  
Deferred Outflow of Resources  
Differences between expected and actual experience  
$484,441  
Changes of assumptions  
$3,311,040  
Net difference between projected and actual earnings on investments  
$0  
Changes in proportionate share  
$79,054  
Differences between employer contributions and employer’s proportionate share of system contributions  
$0  
Total (prior to post-MD contributions)  
$3,874,535  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$2,184,386  
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>$1,440,538</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>962,533</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(348,747)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>63,399</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>66,663</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,184,386</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  
Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.09757879%  
Employer’s proportionate share at MD  
0.08918086%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$13,153,658  
Employer’s proportionate share of system NPL/(A) at MD  
$13,509,726  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
   $22,577,304  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
   $6,025,182  

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
   $2,623,734  
  - Net amortization of employer-specific deferred amounts from:  
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
     $ (187,594)  
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
     $ (64,759)  

Employer’s Total Pension Expense/(Income)  
$2,371,381  

| Differences between expected and actual experience | $459,560 | $0 |
| Changes of assumptions | $3,140,986 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $599,908 |
| Changes in proportionate share | $150,745 | $846,872 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $72,835 | $128,674 |
| Total (prior to post-MD contributions) | $3,824,126 | $1,575,454 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $2,248,672 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,451,440</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>995,494</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(272,024)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,647</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>49,115</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,248,672</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2155: City of Corvallis

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.29146575%

Employer’s proportionate share at MD  
0.27966742%

Employer’s proportionate share of system NPL/(A) at prior MD  
$39,289,693

Employer’s proportionate share of system NPL/(A) at MD  
$42,365,930

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $70,801,474

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $18,894,717

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $8,227,921

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (727,122)
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
    $ (377,512)

Employer’s Total Pension Expense/(Income)  
$7,123,287

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 1,441,162 $ 0

Changes of assumptions  
$ 9,849,998 $ 0

Net difference between projected and actual earnings on investments  
$ 0 $ 1,881,287

Changes in proportionate share  
$ 0 $ 2,319,509

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0 $ 619,983

Total (prior to post-MD contributions)  
$ 11,291,160 $ 4,820,779

Contributions subsequent to the MD  
TBD N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 6,470,381

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>$ 4,247,288</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,861,942</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,019,686)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>184,546</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>196,291</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,470,381</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03644359%

Employer’s proportionate share at MD  
0.03662442%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,912,610

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,548,117

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 9,271,952
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,474,396

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,077,504
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (55,013)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (38,874)

Employer’s Total Pension Expense/(Income)  
$ 983,617

Deferred Outflow of Resources  
$ 188,730  
$ 1,289,927  
$ 34,089  
$ 1,520,221

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 219,996  
$ 522,910

Net Deferred Outflow/(Inflow) of Resources  
$ 997,311

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>$ 606,028</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 413,893</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (111,097)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 55,399</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 33,088</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 997,311</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2158: City of Milton-Freewater

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)

- Discount rate: 7.20%
- Employer’s proportionate share at prior MD: 0.05152128%
- Employer’s proportionate share at MD: 0.04816572%

- Employer’s proportionate share of system NPL/(A) at prior MD: $6,945,088
- Employer’s proportionate share of system NPL/(A) at MD: $7,296,472

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $12,193,783
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $3,254,143

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $1,417,054
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(175,696)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $49,129

Employer’s Total Pension Expense/(Income): $1,290,487

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $248,204 | $0
Changes of assumptions | $1,696,416 | $0
Net difference between projected and actual earnings on investments | $0 | $324,005
Changes in proportionate share | $0 | $540,994
Differences between employer contributions and employer’s proportionate share of system contributions | $235,995 | $31,218
Total (prior to post-MD contributions) | $2,180,615 | $896,217
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $1,284,398

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$789,941</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>542,207</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(127,382)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>45,916</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,717</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,284,398</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $1,225,125
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(210,127)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $25,452

Employer’s Total Pension Expense/(Income) $1,040,450

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $214,587 | $0
Changes of assumptions $1,466,650 | $0
Net difference between projected and actual earnings on investments $0 | $280,121
Changes in proportionate share $0 | $684,490
Differences between employer contributions and employer’s proportionate share of system contributions $191,507 | $39,160
Total (prior to post-MD contributions) $1,872,744 | $1,003,771
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $868,973

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$609,402</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$399,731</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(159,862)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,327)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$21,028</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$868,973</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.07185807%
Employer’s proportionate share at MD 0.06886307%

Employer’s proportionate share of system NPL/(A) at prior MD $ 9,686,495
Employer’s proportionate share of system NPL/(A) at MD $ 10,431,848

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 17,433,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,652,484

Employer Pension Expense for Measurement Period
▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,025,977
▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (171,268)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 66,063

Employer’s Total Pension Expense/(Income) $ 1,920,772

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 354,860 $ 0
Changes of assumptions $ 2,425,385 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 463,233
Changes in proportionate share $ 123,640 $ 635,486
Differences between employer contributions and employer’s proportionate share of system contributions $ 309,692 $ 50,678
Total (prior to post-MD contributions) $ 3,213,577 $ 1,149,397
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,064,180

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,198,739</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>806,904</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(120,870)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>122,092</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>57,315</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,064,180</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2161: City of Pilot Rock

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00416934%
Employer’s proportionate share at MD  0.00307443%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 562,029
Employer’s proportionate share of system NPL/(A) at MD  $ 465,736
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 778,332
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 207,713

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 90,451
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (35,259)
  o 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)  $ 58,256

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 15,843  $ 0
Changes of assumptions  $ 108,283  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 20,681
Changes in proportionate share  $ 12,828  $ 129,103
Differences between employer contributions and employer’s proportionate share of system contributions  $ 17,685  $ 3,107
Total (prior to post-MD contributions)  $ 154,639  $ 152,891
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,748

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 26,155</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,349</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(23,124)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(11,638)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(995)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,748</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2162: City of Clatskanie

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01538933%

Employer’s proportionate share at MD  
0.01413349%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,074,488

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,141,038

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,578,078

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 954,878

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 415,813

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (33,979)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (73,928)

Employer’s Total Pension Expense/(Income)  
$ 307,906

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 72,832 | $ 0 |
| Changes of assumptions | $ 497,787 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 95,074 |
| Changes in proportionate share | $ 21,437 | $ 174,280 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 202,784 |
| Total (prior to post-MD contributions) | $ 592,056 | $ 472,138 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 119,918 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 163,545</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>90,377</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(105,694)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(31,182)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,872</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 119,918</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2163: City of Milwaukie

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.10160770%
Employer’s proportionate share at MD 0.10363730%

Employer’s proportionate share of system NPL/(A) at prior MD $ 13,696,756
Employer’s proportionate share of system NPL/(A) at MD $ 15,699,686

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 26,237,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,001,879

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,049,048
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 109,006
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (120,116)

Employer’s Total Pension Expense/(Income) $ 3,037,938

Deferred Outflow of Resources Deferring Inflow of Resources
Differences between expected and actual experience $ 534,056 $ 0
Changes of assumptions $ 3,650,147 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 697,155
Changes in proportionate share $ 399,682 $ 38,458
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 249,975
Total (prior to post-MD contributions) $ 4,583,885 $ 985,588
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,598,297

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>$ 1,969,901</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,445,585</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(123,240)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>210,055</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>95,996</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,598,297</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02166740%
Employer’s proportionate share at MD 0.02268571%

Employer’s proportionate share of system NPL/(A) at prior MD $2,920,774
Employer’s proportionate share of system NPL/(A) at MD $3,436,586
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $5,743,185
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $1,532,678

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $667,422
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $82,755
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $25,339

Employer’s Total Pension Expense/(Income) $559,328

Deferred Outflow of Resources $116,902 $0
Deferred Inflow of Resources $799,000 $0

Employer subsequent fiscal years

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$325,080</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>215,181</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(64,116)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>56,221</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,903</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$557,268</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01008382%
Employer’s proportionate share at MD 0.00873041%
Employer’s proportionate share of system NPL/(A) at prior MD $1,359,303
Employer’s proportionate share of system NPL/(A) at MD $1,322,542
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $2,210,218
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $589,839

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $256,852
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (40,705)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,869)
Employer’s Total Pension Expense/(Income) $207,278

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 44,989 | $ 0 |
| Changes of assumptions | $ 307,489 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 58,728 |
| Changes in proportionate share | $ 17,151 | $ 162,512 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,612 | $ 29,488 |
| Total (prior to post-MD contributions) | $ 375,241 | $ 250,728 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 124,513 |

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>$ 116,383</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>68,235</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(47,592)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(14,056)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,541</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 124,513</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00241713%
Employer’s proportionate share at MD 0.00195464%

Employer’s proportionate share of system NPL/(A) at prior MD $325,830
Employer’s proportionate share of system NPL/(A) at MD $296,102
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $494,843
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $132,058

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $57,506
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $6,296
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $(1,617)

Employer’s Total Pension Expense/(Income) $62,185

Deferred Outflow of Resources Deferred Inflow of Resources
\[
\begin{array}{ccc}
\text{Differences between expected and actual experience} & $10,073 & $0 \\
\text{Changes of assumptions} & $68,843 & $0 \\
\text{Net difference between projected and actual earnings on investments} & $0 & $13,149 \\
\text{Changes in proportionate share} & $51,714 & $38,659 \\
\text{Differences between employer contributions and employer’s proportionate share of system contributions} & $973 & $9,334 \\
\text{Total (prior to post-MD contributions)} & $131,603 & $61,142 \\
\text{Contributions subsequent to the MD} & \text{TBD} & \text{N/A} \\
\text{Net Deferred Outflow/(Inflow) of Resources} & $70,461 & \\
\end{array}
\]

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

\[
\text{Employer subsequent fiscal years} | \text{Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)}
\begin{array}{|c|c|}
\hline
1\text{st Fiscal Year} & $41,499 \\
2\text{nd Fiscal Year} & 30,194 \\
3\text{rd Fiscal Year} & 1,078 \\
4\text{th Fiscal Year} & (2,075) \\
5\text{th Fiscal Year} & (235) \\
\text{Thereafter} & 0 \\
\text{Total} & $70,461 \\
\hline
\end{array}
\]

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01500921%
Employer’s proportionate share at MD 0.01626246%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,023,247
Employer’s proportionate share of system NPL/(A) at MD $ 2,463,548
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,117,055
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,098,714

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 478,448
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 15,504
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 32,212

Employer's Total Pension Expense/(Income) $ 526,164

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 83,803 $ 0
Changes of assumptions $ 572,770 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 109,395
Changes in proportionate share $ 108,026 $ 36,973
Differences between employer contributions and employer’s proportionate share of system contributions $ 80,264 $ 1,599
Total (prior to post-MD contributions) $ 844,863 $ 147,967
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 696,896

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 354,343</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 258,150</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,763</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 57,044</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,594</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 696,896</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.02105521%
Employer's proportionate share at MD  0.01945789%

Employer's proportionate share of system NPL/(A) at prior MD  $ 2,838,250
**Employer’s proportionate share of system NPL/(A) at MD**  $ 2,947,614
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,926,020
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,314,602

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 572,458
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (104,215)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (6,419)

**Employer’s Total Pension Expense/(Income)**  $ 461,824

<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>$ 100,269</td>
<td>$</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 685,315</td>
<td>0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 130,891</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 44,500</td>
<td>$ 332,941</td>
</tr>
<tr>
<td>Differences between employer contributions and employer's proportionate share of system contributions</td>
<td>$ 69,373</td>
<td>$ 32,699</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 899,457</td>
<td>$ 496,531</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>$ 402,926</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>$ 261,548</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>167,211</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(58,462)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>19,666</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,963</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 402,926</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.04837362%
Employer’s proportionate share at MD  
0.04919473%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,520,782
Employer’s proportionate share of system NPL/(A) at MD  
$ 7,452,354
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 12,454,291
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,323,664

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,447,327
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 6,401
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,047)

Employer’s Total Pension Expense/(Income)  
$ 1,452,681

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 253,507</td>
<td>$</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,732,658</td>
<td>$</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 330,927</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 178,845</td>
<td>$ 107,726</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 91,722</td>
<td>$ 35,152</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,256,732</td>
<td>$ 473,805</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>$ 1,782,927</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>$ 943,787</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>682,029</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(19,025)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>127,778</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>48,358</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,782,927</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00743287%
Employer’s proportionate share at MD 0.00795835%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,001,954
Employer’s proportionate share of system NPL/(A) at MD $ 1,205,585
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,014,761
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 537,677

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 234,138
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 13,770
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (10,015)

Employer’s Total Pension Expense/(Income) $ 237,893

Differences between expected and actual experience $ 41,010 $ 0
Changes of assumptions $ 280,296 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 53,535
Changes in proportionate share $ 84,124 $ 49,859
Differences between employer contributions and employer’s proportionate share of system contributions $ 57 $ 32,332
Total (prior to post-MD contributions) $ 405,487 $ 135,726
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 269,761

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 154,966</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>109,983</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(18,657)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,322</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,147</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 269,761</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01702644%

Employer’s proportionate share at MD  
0.01715339%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,295,171

Employer’s proportionate share of system NPL/(A) at MD  
$2,598,513

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$4,342,606

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$1,158,907

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$504,659

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$48,296
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$(55,660)

Employer’s Total Pension Expense/(Income)  
$497,295

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>$88,394</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$604,149</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$115,389</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$109,573</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$123,719</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$802,116</td>
<td>$239,108</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>$563,008</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>$321,343</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>230,705</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(30,465)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>26,971</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,455</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$563,008</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2176: City of Scappoose

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02578031%
Employer’s proportionate share at MD 0.02641673%

Employer’s proportionate share of system NPL/(A) at prior MD $3,475,196
Employer’s proportionate share of system NPL/(A) at MD $4,001,787
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $6,687,742
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $1,784,751

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $777,190
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(7,773)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $19,214

Employer’s Total Pension Expense/(Income) $788,631

Deferred Outflow of Resources
| Differences between expected and actual experience | $136,129 | $0 |
| Changes of assumptions | $930,408 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $177,702 |
| Changes in proportionate share | $261,393 | $159,924 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $124,693 | $21,161 |
| Total (prior to post-MD contributions) | $1,452,623 | $358,787 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,093,836 |

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>$517,952</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>404,038</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>50,052</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>94,006</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,788</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,093,836</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2177: City of Condon  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.00249418%  

Employer’s proportionate share at MD  
0.00259836%  

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 393,617  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 657,809  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $175,549  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  76,445  

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,951)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,915  

Employer’s Total Pension Expense/(Income)  

$ 83,409  

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 13,390 | $ 0 |
| Changes of assumptions | $ 91,515 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 17,479 |
| Changes in proportionate share | $ 16,434 | $ 24,363 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 31,719 | $ 0 |
| Total (prior to post-MD contributions) | $ 153,058 | $ 41,842 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  

$ 111,216  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 54,577</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 39,094</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,077</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$10,360</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,108</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 111,216</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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  
Deferral Outflow of Resources  
Deferred Inflow of Resources  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Employer subsequent fiscal years  
Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)  
Amounts reported as deferred outflows or 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

Discount rate

7.20%

Employer’s proportionate share at prior MD

0.01073269%

Employer’s proportionate share at MD

0.01161629%

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

$  1,446,771

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

$  1,759,715

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $  2,940,816

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $  784,813

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 341,756

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 14,927
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 22,709

Employer’s Total Pension Expense/(Income)

$ 379,392

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 59,860 | $ 0
Changes of assumptions | $ 409,130 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 78,141
Changes in proportionate share | $ 94,776 | $ 23,508
Differences between employer contributions and employer’s proportionate share of system contributions | $ 82,627 | $ 4,023
Total (prior to post-MD contributions) | $ 646,393 | $ 105,672
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 540,721

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 258,057</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>192,814</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,905</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>52,310</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,635</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 540,721</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2180: City of Enterprise

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00847420%
Employer’s proportionate share at MD  0.00826008%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,142,325
Employer’s proportionate share of system NPL/(A) at MD  $ 1,251,293

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,091,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 558,062

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 243,015
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (48,467)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 3,645

Employer’s Total Pension Expense/(Income)  $ 198,193

Deferred Outflow

| Differences between expected and actual experience | $ 42,565 | $ 0 |
| Changes of assumptions | $ 290,923 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 55,564 |
| Changes in proportionate share | $ 0 | $ 136,146 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 40,411 | $ 7,428 |
| Total (prior to post-MD contributions) | $ 373,899 | $ 199,138 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 174,761 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 113,904</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>75,893</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(33,659)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,062</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,561</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 174,761</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.05343746%
Employer’s proportionate share at MD 0.05393543%
Employer’s proportionate share of system NPL/(A) at prior MD $7,203,390
Employer’s proportionate share of system NPL/(A) at MD $8,170,507
- Sensitivity: NPL/(A) using discount rate 1.00% lower $13,654,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher $3,643,952

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,586,801
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(123,451)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $24,914

Employer’s Total Pension Expense/(Income) $1,488,264

Deferred Outflow of Resources          Deferred Inflow of Resources
Differences between expected and actual experience $277,936  $0
Changes of assumptions $1,899,627  $0
Net difference between projected and actual earnings on investments $0  $362,817
Changes in proportionate share $75,277  $453,509
Differences between employer contributions and employer’s proportionate share of system contributions $158,164  $36,262
Total (prior to post-MD contributions) $2,411,004  $852,588
Contributions subsequent to the MD TBD  N/A
Net Deferred Outflow/(Inflow) of Resources $1,558,416

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>$924,459</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$619,446</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(144,952)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$105,950</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$53,513</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,558,416</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2182: City of Cascade Locks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00881127%

Employer’s proportionate share at MD  
0.00646906%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 979,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,637,727

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 437,059

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 190,322

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (48,264)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 33,412

Employer's Total Pension Expense/(Income)  
$ 175,470

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 33,336 | $ 0
Changes of assumptions  
$ 227,843 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 43,517
Changes in proportionate share  
$ 11,221 | $ 202,860
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 101,475 | $ 0
Total (prior to post-MD contributions)  
$ 373,875 | $ 246,377
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 127,498

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 106,801</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 72,313</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(31,726)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(19,017)</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>$ 127,498</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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>$177,372</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>114,542</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(61,406)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,679)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,146</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$220,976</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00610378%
Employer’s proportionate share at MD 0.00524046%

Employer’s proportionate share of system NPL/(A) at prior MD $ 822,792
Employer’s proportionate share of system NPL/(A) at MD $ 793,861

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,326,691
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 354,053

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 154,176
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (15,412)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 4,191

Employer’s Total Pension Expense/(Income) $ 142,955

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 27,005 $ 0
Changes of assumptions $ 184,571 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 35,252
Changes in proportionate share $ 27,707 $ 86,906
Differences between employer contributions and employer’s proportionate share of system contributions $ 21,388 $ 4,333
Total (prior to post-MD contributions) $ 260,671 $ 126,491
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 134,180

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>$ 87,900</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>59,700</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(14,068)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,273)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,920</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 134,180</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00890974%

Employer’s proportionate share at MD  
0.00986346%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,201,036

Employer’s proportionate share of system NPL/(A) at MD  
$1,494,184

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,497,064

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $666,389

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $290,187

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,273)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (12,102)

Employer’s Total Pension Expense/(Income)  
$276,812

Deferred Outflow of Resources  
$50,828  
$347,395  
$0  
$78,819  
$7,916  
$484,958  
TBD  
$0

Deferred Inflow of Resources  
$0  
$0  
$66,350  
$58,848  
$26,693  
$151,891  
N/A  
$333,067

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>$175,828</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>127,922</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,731)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>30,206</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,841</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$333,067</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00060325%

Employer’s proportionate share at MD  
0.00054589%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 82,695

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 138,199

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 36,881

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 16,060

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,255)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,371

Employer’s Total Pension Expense/(Income)  
$ 15,176

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 2,813  
$ 0
Changes of assumptions  
$ 19,226  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 3,672
Changes in proportionate share  
$ 0  
$ 7,612
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 10,605  
$ 1,905
Total (prior to post-MD contributions)  
$ 32,644  
$ 13,189
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 19,455

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

<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  
| $ 9,791  
| 7,930  
| (52)  
| 1,277  
| 509  
| 0  
| $ 19,455 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2187: City of Philomath

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01786334%

Employer’s proportionate share at MD  
0.01877513%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,407,985

Employer’s proportionate share of system NPL/(A) at MD  
$2,844,185

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,753,170
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,268,474

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $552,371
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $28,950
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(15,990)

Employer’s Total Pension Expense/(Income)  
$565,331

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$96,751  
$0

Changes of assumptions  
$661,268  
$0

Net difference between projected and actual earnings on investments  
$0  
$126,298

Changes in proportionate share  
$113,019  
$7,729

Differences between employer contributions and employer’s proportionate share of system contributions  
$0  
$29,541

Total (prior to post-MD contributions)  
$871,038  
$163,568

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$707,470

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1(^{st} ) Fiscal Year</td>
<td>$371,757</td>
</tr>
<tr>
<td>2(^{nd} ) Fiscal Year</td>
<td>275,973</td>
</tr>
<tr>
<td>3(^{rd} ) Fiscal Year</td>
<td>(9,910)</td>
</tr>
<tr>
<td>4(^{th} ) Fiscal Year</td>
<td>49,898</td>
</tr>
<tr>
<td>5(^{th} ) Fiscal Year</td>
<td>19,751</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$707,470</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2188: City of Talent

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01383524%
Employer's proportionate share at MD 0.01548756%

Employer's proportionate share of system NPL/(A) at prior MD $ 1,864,996
Employer's proportionate share of system NPL/(A) at MD $ 2,346,161

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,920,879
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,046,361

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 455,650

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 58,013
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (30,241)

Employer's Total Pension Expense/(Income) $ 483,422


| Differences between expected and actual experience | $ 79,809 | $ 0 |
| Changes of assumptions | $ 545,478 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 104,183 |
| Changes in proportionate share | $ 198,751 | $ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | $ 0 | $ 75,735 |
| Total (prior to post-MD contributions) | $ 824,038 | $ 179,918 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 644,120

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>$ 323,548</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>241,100</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,750</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>53,449</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,274</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 644,120</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2189: City of Willamina

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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) $ 6,016  

Employer’s Total Pension Expense/(Income) $ 6,016

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,356 | $ 0 |
| Total (prior to post-MD contributions) | $ 11,356 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 11,356 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,302</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,220</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,814</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>893</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>127</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 11,356</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00130506%
Employer’s proportionate share at MD 0.00100955%

Employer’s proportionate share of system NPL/(A) at prior MD $ 175,923
Employer’s proportionate share of system NPL/(A) at MD $ 152,934

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 255,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 68,207

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 29,701
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (5,592)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 17,981

Employer’s Total Pension Expense/(Income) $ 42,090

<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>$ 5,202</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 6,791</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 2,905</td>
<td>$ 28,414</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 30,083</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 73,747</td>
<td>$ 35,205</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 38,542

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 29,032</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,490</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,114)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,785)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(81)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 38,542</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00741577%
Employer’s proportionate share at MD 0.00674090%

Employer’s proportionate share of system NPL/(A) at prior MD $ 999,649
Employer’s proportionate share of system NPL/(A) at MD $ 1,021,158
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,706,547
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 455,425

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 198,320
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (37,671)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (6,666)

Employer’s Total Pension Expense/(Income) $ 153,983

<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>$ 34,737</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 237,417</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>$ 10,738</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,986</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 288,878</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 71,002</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>$ 83,021</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>42,846</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(51,175)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,267)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,577</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 71,002</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer's proportionate share at MD  
Employer's proportionate share of system NPL/(A) at prior MD  
Employer's proportionate share of system NPL/(A) at MD  
Sensitivity: NPL/(A) using discount rate 1.00% lower  
Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
Employer's proportionate share of collective system Pension Expense/(Income)  
Net amortization of employer-specific deferred amounts from:  
Changes in proportionate share (per paragraph 54 of GASB 68)  
Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
Employer's Total Pension Expense/(Income)  
Differences between expected and actual experience  
Changes of assumptions  
Net difference between projected and actual earnings on investments  
Changes in proportionate share  
Differences between employer contributions and employer’s proportionate share of system contributions  
Total (prior to post-MD contributions)  
Contributions subsequent to the MD  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:  

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 47,387</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,456</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,918</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,583</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,940</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 110,284</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00529962%

Employer’s proportionate share at MD  
0.00440454%

Employer’s proportionate share of system NPL/(A) at prior MD  
$714,391

**Employer’s proportionate share of system NPL/(A) at MD**  
$667,230

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$1,115,067

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$297,577

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$129,583

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$34,287
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$7,198

**Employer’s Total Pension Expense/(Income)**  
$88,098

| Differences between expected and actual experience | Deferred Outflow of Resources | $22,697 | $0 |
| Changes of assumptions | $155,130 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $29,629 |
| Changes in proportionate share | $1,399 | $124,756 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $9,294 | $11,455 |
| Total (prior to post-MD contributions) | $188,520 | $165,840 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $22,680 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$43,355</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$23,900</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(34,239)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(10,951)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$615</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$22,680</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,749

Employer’s Total Pension Expense/(Income) $ 1,749

| Differences between expected and actual experience | 0 | 0 |
| Changes of assumptions | 0 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 0 |
| Changes in proportionate share | 0 | 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 2,396 | 0 |
| Total (prior to post-MD contributions) | 2,396 | 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 2,396 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,505</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>716</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>163</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12</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>$ 2,396</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00875887%

Employer's proportionate share at MD 0.00823683%

Employer's proportionate share of system NPL/(A) at prior MD $1,180,699

**Employer's proportionate share of system NPL/(A) at MD** $1,247,771

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,085,261
- Sensitivity: NPL/(A) using discount rate 1.00% higher $556,492

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $242,331

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(57,987)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,343

**Employer’s Total Pension Expense/(Income)** $189,687

<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>$42,445</td>
<td>$0</td>
<td></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>$290,104</td>
<td>$0</td>
<td></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>$55,408</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in proportionate share</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$172,442</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>$38,096</td>
<td>$7,857</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>$370,645</td>
<td>$235,707</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>$134,938</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>$104,808</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>65,478</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(42,877)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,849</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,682</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$134,938</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01097377%
Employer’s proportionate share at MD 0.00875606%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,479,268
Employer’s proportionate share of system NPL/(A) at MD $ 1,326,428
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,216,711
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 591,571

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 257,607
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(57,951)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(13,514)

Employer’s Total Pension Expense/(Income) $ 186,142

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 45,121 $ 0
Changes of assumptions $ 308,392 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 58,901
Changes in proportionate share $ 3,416 $ 223,219
Differences between employer contributions and employer’s proportionate share of system contributions $ 5,584 $ 23,269
Total (prior to post-MD contributions) $ 362,513 $ 305,389
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 57,124

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>$ 96,366</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>52,905</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(64,296)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,181)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(669)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 57,124</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00376051%
Employer’s proportionate share at MD 0.00499321%

Employer’s proportionate share of system NPL/(A) at prior MD $ 506,918

Employer’s proportionate share of system NPL/(A) at MD $ 756,406
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,264,097
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 337,348

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 146,902
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 39,627
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (24,462)

Employer’s Total Pension Expense/(Income) $ 162,067

<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>$ 25,731</td>
<td>$</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 175,863</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 33,589</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 149,169</td>
<td>$ 22,050</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 62,748</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 350,763</td>
<td>$ 118,387</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>$ 232,376</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>$ 111,222</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>86,022</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,050</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,006</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,075</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 232,376</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
### Employer Pension Expense for Measurement Period

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $791,060
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(121,427)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $5,075

**Employer’s Total Pension Expense/(Income)**: $674,708

<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>$138,558</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$947,012</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>$60,732</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$1,146,302</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$554,547</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>$396,442</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>256,173</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(121,866)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,128</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,670</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$554,547</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2200: City of Wallowa

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00136628%
Employer’s proportionate share at MD  0.00131372%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 184,175
Employer’s proportionate share of system NPL/(A) at MD  $ 199,011

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 332,585
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 88,757

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 38,650

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (97)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,951)

Employer’s Total Pension Expense/(Income)  $ 34,602

| Differences between expected and actual experience | $ 6,770 | $ 0 |
| Changes of assumptions | $ 46,270 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 8,837 |
| Changes in proportionate share | $ 2,070 | $ 5,707 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 8,349 |
| Total (prior to post-MD contributions) | $ 55,110 | $ 22,893 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 32,217 |

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>$ 21,085</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 14,021</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,596)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>817</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>889</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,217</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 March 4, 2019.
Null
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.05409629%
Employer’s proportionate share at MD 0.05318543%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,292,200

Employer’s proportionate share of system NPL/(A) at MD $ 8,056,892
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 13,464,589
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,593,281

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,564,735
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(137,913)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 49,215

Employer’s Total Pension Expense/(Income) $ 1,476,037

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 274,071 | $ 0 |
| Changes of assumptions | $ 1,873,212 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 357,772 |
| Changes in proportionate share | $ 0 | $ 392,918 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 219,320 | $ 22,365 |
| Total (prior to post-MD contributions) | $ 2,366,603 | $ 773,055 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,593,548 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 921,443</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 637,202</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(114,156)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>99,820</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>49,241</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,593,548</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%

Employer’s proportionate share at prior MD  0.00974040%
Employer’s proportionate share at MD  0.01101116%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,313,010
Employer’s proportionate share of system NPL/(A) at MD  $ 1,668,046
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,787,620
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 743,929

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 323,952
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 44,858
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(2,111)

Employer’s Total Pension Expense/(Income)  $ 366,699

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 56,742  $ 0
Changes of assumptions  $ 387,817  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 74,071
Changes in proportionate share  $ 205,751  $ 33,990
Differences between employer contributions and employer’s proportionate share of system contributions  $ 8,871  $ 17,876
Total (prior to post-MD contributions)  $ 659,181  $ 125,937
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 533,244

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 250,994</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>186,254</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>30,269</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>51,455</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,273</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 533,244</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00686842%
Employer’s proportionate share at MD  0.00822256%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 925,866
Employer’s proportionate share of system NPL/(A) at MD  $ 1,245,610

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,081,649
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 555,528

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 241,911
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 21,076
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(12,875)

Employer’s Total Pension Expense/(Income)  $ 250,112

| Differences between expected and actual experience | $ 42,372 | $ 0 |
| Changes of assumptions | $ 289,602 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 55,312 |
| Changes in proportionate share | $ 115,006 | $ 18,476 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 848 | $ 28,514 |
| Total (prior to post-MD contributions) | $ 447,828 | $ 102,302 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 345,526 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 165,452</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 123,145</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,441</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 37,686</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,802</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 345,526</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00097321%

Employer's proportionate share of system NPL/(A) at prior MD $  0
Employer's proportionate share of system NPL/(A) at MD $ 147,428
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 246,381
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 65,751

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 28,632
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 19,150
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,253

Employer's Total Pension Expense/(Income) $ 50,035

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 5,015</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 34,277</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>$ 80,430</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 9,465</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 129,187</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 122,640</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>$ 39,899</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>34,436</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>19,934</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,222</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,149</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 122,640</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2206: City of Weston  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00112594%

Employer’s proportionate share at MD  
0.00129027%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 151,777

Employer’s proportionate share of system NPL/(A) at MD  
$ 195,459

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 326,649
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 87,172

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 37,960
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 957
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,594)

Employer's Total Pension Expense/(Income)  
$ 32,323

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  
$ 6,649  $ 0
Changes of assumptions  
$ 45,444  $ 0
Net difference between projected and actual earnings on investments  
$ 0  $ 8,679
Changes in proportionate share  
$ 19,937  $ 8,864
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  $ 12,345
Total (prior to post-MD contributions)  
$ 72,030  $ 29,888
Contributions subsequent to the MD  
TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 42,142

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>$ 19,663</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 15,701</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 433</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,808</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,536</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 42,142</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00266445%
Employer’s proportionate share at MD 0.00251959%
Employer’s proportionate share of system NPL/(A) at prior MD $ 359,169

Employer’s proportionate share of system NPL/(A) at MD $ 381,685

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 637,867
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 170,227

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 74,127
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (13,449)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,329)

Employer’s Total Pension Expense/(Income) $ 56,349

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $ 12,984 $ 0
Changes of assumptions $ 88,741 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 16,949
Changes in proportionate share $ 0 $ 42,972
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 7,321
Total (prior to post-MD contributions) $ 101,725 $ 67,242
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 34,483

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>$ 30,565</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 18,321</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(15,279)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(689)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,565</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 34,483</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2208: City of Fairview

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.03174598%
Employer’s proportionate share at MD 0.03056137%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 4,279,370
Employer’s proportionate share of system NPL/(A) at MD  $ 4,629,645
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 7,737,011
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 2,064,768

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 899,127
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (39,841)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (55,311)

Employer’s Total Pension Expense/(Income)  $ 803,975

<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>$ 157,487</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,076,384</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 205,582</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 42,944</td>
<td>$ 208,622</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,868</td>
<td>$ 178,734</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,280,683</td>
<td>$ 592,938</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>$ 687,745</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>$ 487,670</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>329,718</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(132,814)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,190)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,360</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 687,745</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00050274%
Employer’s proportionate share at MD 0.00051559%

Employer’s proportionate share of system NPL/(A) at prior MD $ 67,770
Employer’s proportionate share of system NPL/(A) at MD $ 78,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 130,528
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 34,834

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 15,169
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 8,172
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,935

Employer’s Total Pension Expense/(Income) $ 26,276

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 19,960</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,653</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,971</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,849</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>817</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 49,250</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2210: City of Helix

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00017816%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $24,016
Employer’s proportionate share of system NPL/(A) at MD $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $3,803
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $872

Employer’s Total Pension Expense/(Income) $ (2,931)

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $0 $0
Changes of assumptions $0 $0
Net difference between projected and actual earnings on investments $0 $0
Changes in proportionate share $0 $15,497
Differences between employer contributions and employer’s proportionate share of system contributions $3,215 $484
Total (prior to post-MD contributions) $3,215 $15,981
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (12,766)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (2,974)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(3,023)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,166)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,021)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(582)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (12,766)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2211: City of Jefferson

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 226

Employer’s Total Pension Expense/(Income)  $ 226

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 0  $ 0
Changes of assumptions  $ 0  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 0
Changes in proportionate share  $ 0  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 521  $ 0
Total (prior to post-MD contributions)  $ 521  $ 0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 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>$ 226</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>226</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>69</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>$ 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00878737%

Employer’s proportionate share at MD  
0.00916085%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,184,541

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,387,748

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,319,189
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 618,920

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 269,516

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 8,831
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (43,393)

Employer's Total Pension Expense/(Income)  
$ 234,954

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 47,207  
$ 0
Changes of assumptions  
$ 322,649  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 61,624
Changes in proportionate share  
$ 62,863  
$ 43,439
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 101,131
Total (prior to post-MD contributions)  
$ 432,719  
$ 206,194
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 226,525

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>$ 142,395</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>101,231</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(34,667)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,636</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,929</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 226,525</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00003583%
Employer’s proportionate share at MD 0.00014155%

Employer’s proportionate share of system NPL/(A) at prior MD $4,830
**Employer’s proportionate share of system NPL/(A) at MD** $21,443
- Sensitivity: NPL/(A) using discount rate 1.00% lower $35,835
- Sensitivity: NPL/(A) using discount rate 1.00% higher $9,563

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $4,164
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $2,644
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,643

**Employer’s Total Pension Expense/(Income)** $12,451

<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>$729</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$4,985</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>$10,600</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$16,500</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$32,814</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$31,634</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>$10,476</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,399</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,749</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,804</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,207</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$31,634</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00438762%

Employer’s proportionate share at MD  
0.00453087%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  591,453

Employer’s proportionate share of system NPL/(A) at MD  
$  686,367

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  1,147,049

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  306,112

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  133,300

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  12,773
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    (1,318)

Employer’s Total Pension Expense/(Income)  
$  144,755

Deferred Outflow of Resources |
Deferred Inflow of Resources

Differences between expected and actual experience  
$  23,348 $  0

Changes of assumptions  
$  159,579 $  0

Net difference between projected and actual earnings on investments  
$  0 $  30,479

Changes in proportionate share  
$  51,826 $  5,863

Differences between employer contributions and employer’s proportionate share of system contributions  
$  1,372 $  2,890

Total (prior to post-MD contributions)  
$  236,125 $  39,232

Contributions subsequent to the MD  
TBD N/A

Net Deferred Outflow/(Inflow) of Resources  
$  196,893

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>$ 97,884</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>75,537</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,143</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,670</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,660</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 196,893</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2215: City of Powers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00008286%

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

Employer’s proportionate share of system NPL/(A) at MD  
$  12,552

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  20,977
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  5,598

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  2,438

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  1,631
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  596

Employer’s Total Pension Expense/(Income)  
$  4,665

<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>$  427</td>
<td>$  0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$  2,918</td>
<td>$  0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$  0</td>
<td>$  557</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$  6,848</td>
<td>$  0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$  770</td>
<td>$  702</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$  10,963</td>
<td>$  1,259</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>$  9,704</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>$  3,654</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$  2,729</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$  1,339</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$  1,619</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$  364</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$  0</td>
</tr>
<tr>
<td>Total</td>
<td>$  9,704</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018 

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016 

Discount rate  
7.20% 

Employer’s proportionate share at prior MD  
0.03641733% 

Employer’s proportionate share at MD  
0.03144827% 

Employer’s proportionate share of system NPL/(A) at prior MD  
$4,909,070 

Employer’s proportionate share of system NPL/(A) at MD  
$4,763,999 

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $7,961,542 
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $2,124,689 

Employer Pension Expense for Measurement Period 

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $925,220 

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (127,540)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (16,724) 

Employer’s Total Pension Expense/(Income)  
$780,956 

Deferred Outflow of Resources  
Deferred Inflow of Resources 

Differences between expected and actual experience  
$162,057  
$0 

Changes of assumptions  
$1,107,621  
$0 

Net difference between projected and actual earnings on investments  
$0  
$211,548 

Changes in proportionate share  
$3,894  
$509,645 

Differences between employer contributions and employer’s proportionate share of system contributions  
$4,120  
$22,858 

Total (prior to post-MD contributions)  
$1,277,692  
$744,051 

Contributions subsequent to the MD  
TBD  
N/A 

Net Deferred Outflow/(Inflow) of Resources  
$533,641 

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>$455,172</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$287,826</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(171,382)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(46,369)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,393</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$533,641</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.01798807%  
Employer’s proportionate share at MD 0.02158381%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,424,799  
Employer’s proportionate share of system NPL/(A) at MD $ 3,269,663

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,464,224  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,458,232

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 635,004
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 45,968  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (45,021)

Employer’s Total Pension Expense/(Income) $ 635,951

<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>$ 111,224</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 760,190</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 317,525</td>
<td>$ 114,587</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 119,074</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,188,939</td>
<td>$ 378,853</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>$ 810,086</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>$ 411,784</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>292,400</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,260)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>87,748</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,416</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 810,086</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2218: City of Prairie City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00192053%
Employer’s proportionate share at MD 0.00185572%

Employer’s proportionate share of system NPL/(A) at prior MD $ 258,888
Employer’s proportionate share of system NPL/(A) at MD $ 281,117
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 469,800
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 125,375

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 54,596
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 7,197
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,383)

Employer’s Total Pension Expense/(Income) $ 60,410

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 9,563 $ 0
Changes of assumptions $ 65,359 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 12,483
Changes in proportionate share $ 17,754 $ 6,011
Differences between employer contributions and employer’s proportionate share of system contributions $ 846 $ 7,315
Total (prior to post-MD contributions) $ 93,522 $ 25,809
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 67,713

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 40,518</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>28,269</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,825)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,448</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,302</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 67,713</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00674607%
Employer’s proportionate share at MD 0.00814526%

Employer’s proportionate share of system NPL/(A) at prior MD $909,373

Employer’s proportionate share of system NPL/(A) at MD $1,233,900

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,062,079
- Sensitivity: NPL/(A) using discount rate 1.00% higher $550,305

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $239,637
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $5,537
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(14,924)

Employer’s Total Pension Expense/(Income) $230,250

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $41,974 $0
Changes of assumptions $286,879 $0
Net difference between projected and actual earnings on investments $0 $54,792
Changes in proportionate share $115,634 $58,987
Differences between employer contributions and employer’s proportionate share of system contributions $8,010 $39,348
Total (prior to post-MD contributions) $452,497 $153,127
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $299,370

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$147,510</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$111,150</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(3,571)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$32,837</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$11,442</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$299,370</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.00530422%
Employer’s proportionate share at MD  
0.00470649%
Employer’s proportionate share of system NPL/(A) at prior MD  
$  715,011
Employer’s proportionate share of system NPL/(A) at MD  
$  712,971
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  1,191,510
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  317,977
Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 138,467
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  2,368
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,145
Employer’s Total Pension Expense/(Income)  
$ 154,980
Deferred Outflow of Resources  
$ 24,253  
$ 165,764  
$  0
Deferred Inflow of Resources  
$  0  
$ 31,660
Differences between expected and actual experience  
$ 27,758  
$ 49,398
Changes of assumptions  
$ 32,430  
$  0
Net difference between projected and actual earnings on investments
Total (prior to post-MD contributions)  
$ 250,205  
$ 81,058
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 169,147

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 104,220</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 70,705</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,511)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,234</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,500</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 169,147</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00841066%
Employer’s proportionate share at MD  0.00725073%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,133,760
Employer’s proportionate share of system NPL/(A) at MD  $ 1,098,390
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,835,617
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 489,869

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 213,319
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (22,705)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (17,750)

Employer’s Total Pension Expense/(Income)  $ 172,864

Differences between expected and actual experience  $ 37,364  $ 0
Changes of assumptions  $ 255,374  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 48,775
Changes in proportionate share  $ 3,637  $ 97,689
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 36,993
Total (prior to post-MD contributions)  $ 296,375  $ 183,457
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 112,918

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 98,509</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>63,664</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(39,587)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(11,382)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,714</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 112,918</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.01037349%
Employer’s proportionate share at MD | 0.00995576%
Employer’s proportionate share of system NPL/(A) at prior MD | $1,398,350
Employer’s proportionate share of system NPL/(A) at MD | $1,508,167
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $2,520,431
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $672,625

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $292,902
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $(4,818)
  - 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) | $295,623

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $51,303 | $0
Changes of assumptions | $350,646 | $0
Net difference between projected and actual earnings on investments | $0 | $66,971
Changes in proportionate share | $26,695 | $43,955
Differences between employer contributions and employer’s proportionate share of system contributions | $34,949 | $3,597
Total (prior to post-MD contributions) | $463,593 | $114,523
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $349,070

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

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
---|---
1st Fiscal Year | $193,565
2nd Fiscal Year | 144,621
3rd Fiscal Year | (9,639)
4th Fiscal Year | 13,305
5th Fiscal Year | 7,218
Thereafter | 0
Total | $349,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02241974%

Employer’s proportionate share at MD  
0.02522653%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,022,189

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,821,487

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 6,386,427
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,704,339

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 742,174

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 62,720
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
(1,342)

Employer’s Total Pension Expense/(Income)  
$ 803,552

| Differences between expected and actual experience | $ 129,996 | $ 0 |
| Changes of assumptions | $ 888,488 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 169,696 |
| Changes in proportionate share | $ 322,311 | $ 61,275 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 46,210 | $ 38,477 |
| Total (prior to post-MD contributions) | $ 1,387,005 | $ 269,448 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,117,557 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 541,058</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>400,181</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,239</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>106,563</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>32,517</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,117,557</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00146853%
Employer’s proportionate share at MD 0.00154006%

Employer’s proportionate share of system NPL/(A) at prior MD $ 197,958
Employer’s proportionate share of system NPL/(A) at MD $ 233,299
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 389,886
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 104,049

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 45,309
  - Net amortization of employer-specific deferred amounts from:
      o Changes in proportionate share (per paragraph 54 of GASB 68) $(8,846)
      o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(2,976)

Employer’s Total Pension Expense/(Income) $ 33,487

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 7,936 $ 0
Changes of assumptions $ 54,242 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 10,360
Changes in proportionate share $ 14,810 $ 47,201
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,161 $ 6,724
Total (prior to post-MD contributions) $ 78,149 $ 64,285
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 13,864

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,719</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,545</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(14,682)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(291)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,573</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 13,864</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00252816%

Employer's proportionate share at MD  
0.00241786%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 340,797

Employer's proportionate share of system NPL/(A) at MD  
$ 366,274

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 612,113

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 163,354

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 71,134

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,839)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,929

Employer's Total Pension Expense/(Income)  
$ 74,224

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 12,460 | $ 0
Changes of assumptions  | $ 85,158 | $ 0
Net difference between projected and actual earnings on investments  | $ 0 | $ 16,265
Changes in proportionate share  | $ 3,189 | $ 25,057
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 28,112 | $ 1,426
Total (prior to post-MD contributions)  | $ 128,919 | $ 42,748
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 86,171

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>$ 48,428</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 33,182</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,847)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,159</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,248</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 86,171</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00366648%

Employer's proportionate share at MD  
0.00393692%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 494,243

Employer's proportionate share of system NPL/(A) at MD  
$ 596,392

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 996,683
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 265,984

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 115,826

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (21,320)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (7,303)

Employer’s Total Pension Expense/(Income)  
$ 87,203

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 20,287 | $ 0
Changes of assumptions  
$ 138,660 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 26,483
Changes in proportionate share  
$ 31,364 | $ 104,702
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 383 | $ 13,801
Total (prior to post-MD contributions)  
$ 190,694 | $ 144,986
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 45,708

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 46,355</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,551</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,099</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,099</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,553</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 45,708</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

0.00000000%

Employer’s proportionate share at MD  

0.00000000%

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

$0

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

$0

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

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

Employer Pension Expense for Measurement Period  

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

$0

Net amortization of employer-specific deferred amounts from:  

Changes in proportionate share (per 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 | $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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2228: City of Turner

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00409442%
Employer’s proportionate share at MD  0.00465320%

Employer’s proportionate share of system NPL/(A) at prior MD  $  551,929
Employer’s proportionate share of system NPL/(A) at MD  $ 704,899
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,178,019
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 314,377

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 136,899
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (3,134)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 8,520

Employer’s Total Pension Expense/(Income)  $ 142,285

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 23,979  $ 0
Changes of assumptions  $ 163,888  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 31,301
Changes in proportionate share  $ 50,947  $ 51,260
Differences between employer contributions and employer’s proportionate share of system contributions  $ 27,550  $ 0
Total (prior to post-MD contributions)  $ 266,364  $ 82,561
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 183,803

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 93,567</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 67,560</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,570)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 19,291</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,954</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 183,803</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00644948%

Employer's proportionate share at MD  
0.00483537%

Employer's proportionate share of system NPL/(A) at prior MD  
$  869,392

Employer's proportionate share of system NPL/(A) at MD  
$  732,495

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  1,224,137
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  326,684

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  142,258

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (39,793)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (17,544)

Employer's Total Pension Expense/(Income)  
$  84,921

Deferred Outflow of Resources  
$  24,917

Deferred Inflow of Resources  
$  0

Differences between expected and actual experience  

Changes of assumptions  
$  170,304

Net difference between projected and actual earnings on investments  

Changes in proportionate share  
$  0

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

Total (prior to post-MD contributions)  
$  195,221

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ (25,716)

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>$  35,921</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,096</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(49,764)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(25,846)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,122)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (25,716)</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 March 4, 2019.
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, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.00237984%  

Employer’s proportionate share at MD  
0.00197774%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$320,803  

Employer’s proportionate share of system NPL/(A) at MD  
$299,602  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $500,691  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $133,619  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $58,186  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,942)  
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,733)  

Employer’s Total Pension Expense/(Income)  

- $41,511  

Deferred Outflow of Resources  

| Differences between expected and actual experience | $10,192 | $0 |  
| Changes of assumptions | $69,657 | $0 |  
| Net difference between projected and actual earnings on investments | $0 | $13,304 |  
| Changes in proportionate share | $21,930 | $70,182 |  
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $21,595 |  
| Total (prior to post-MD contributions) | $101,779 | $105,081 |  
| Contributions subsequent to the MD | TBD | N/A |  
| Net Deferred Outflow/(Inflow) of Resources | $ (3,302) |  

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |  
| 1st Fiscal Year | $20,944 |  
| 2nd Fiscal Year | 8,961 |  
| 3rd Fiscal Year | (24,085) |  
| 4th Fiscal Year | (9,135) |  
| 5th Fiscal Year | 12 |  
| Thereafter | 0 |  
| Total | $ (3,302) |  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00207720%

Employer’s proportionate share at MD  
0.00167617%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 280,007

Employer’s proportionate share of system NPL/(A) at MD  
$ 253,918

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 424,344
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 113,244

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 49,314
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (8,937)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,690)

Employer’s Total Pension Expense/(Income)  
$ 34,687

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 8,638  
$ 0

Changes of assumptions  
$ 59,035  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 11,275

Changes in proportionate share  
$ 1,804  
$ 37,698

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 13,168

Total (prior to post-MD contributions)  
$ 69,477  
$ 62,141

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 7,336

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>$ 17,662</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,257</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(13,953)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,387)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(244)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,336</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00542449%

Employer's proportionate share at MD  
0.00503741%

Employer's proportionate share of system NPL/(A) at prior MD  
$731,223

**Employer's proportionate share of system NPL/(A) at MD**  
$763,101

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,275,286

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $340,334

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $148,202

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (6,987)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,326)

**Employer's Total Pension Expense/(Income)**  
$138,889

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $25,958 | $0 |
| Changes of assumptions | $177,420 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $33,886 |
| Changes in proportionate share | $58,183 | $74,566 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $8,825 | $10,565 |
| Total (prior to post-MD contributions) | $270,386 | $119,017 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $151,369 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$86,662</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>59,658</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,664)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,962</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,751</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$151,369</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]   June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00893969%
Employer’s proportionate share at MD  0.00980382%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,205,074
Employer’s proportionate share of system NPL/(A) at MD  $ 1,485,150
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,481,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 662,360

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 288,432
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 48,606
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (21,216)
Employer’s Total Pension Expense/(Income)  $ 315,822

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 50,520  $ 0
Changes of assumptions  $ 345,294  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 65,949
Changes in proportionate share  $ 197,180  $ 47,527
Differences between employer contributions and employer’s proportionate share of system contributions  $ 438  $ 51,453
Total (prior to post-MD contributions)  $ 593,432  $ 164,929
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 428,503

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>$ 216,105</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>173,502</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(497)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>27,911</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,483</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 428,503</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD)  | December 31, 2016
Discount rate  | 7.20%
Employer’s proportionate share at prior MD  | 0.00192561%
Employer’s proportionate share at MD  | 0.00238095%
Employer’s proportionate share of system NPL/(A) at prior MD  | $259,573
Employer’s proportionate share of system NPL/(A) at MD  | $360,683
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  | $602,769
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  | $160,860

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income)  | $70,048
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  | $(30,579)
  - 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)  | $31,172

<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>$12,269</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$83,858</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>$39,104</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$1,216</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$136,447</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ (27,994)</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>$6,542</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(5,875)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(32,392)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>566</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,165</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (27,994)</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2236: City of Creswell

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00797611%
Employer’s proportionate share at MD 0.00894755%
Employer’s proportionate share of system NPL/(A) at prior MD $1,075,183
Employer’s proportionate share of system NPL/(A) at MD $1,355,436
- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,265,190
- Sensitivity: NPL/(A) using discount rate 1.00% higher $604,509

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $263,240
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $27,881
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $4,176
Employer’s Total Pension Expense/(Income) $295,297

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $46,108 $0
Changes of assumptions $315,136 $0
Net difference between projected and actual earnings on investments $0 $60,189
Changes in proportionate share $122,174 $14,937
Differences between employer contributions and employer’s proportionate share of system contributions $22,269 $2,064
Total (prior to post-MD contributions) $505,687 $77,190
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $428,497

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$203,485</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>159,224</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,932</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>38,585</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,271</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$428,497</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02019985%
Employer's proportionate share at MD 0.01966301%

Employer's proportionate share of system NPL/(A) at prior MD $ 2,722,947
Employer's proportionate share of system NPL/(A) at MD $ 2,978,687
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,977,949
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,328,460

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $ 578,493
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (578,280)
  o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $ (84,002)

Employer's Total Pension Expense/(Income) $ (83,789)

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 101,326 | $ 0
Changes of assumptions $ 692,539 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 132,271
Changes in proportionate share $ 23,741 | $ 1,909,179
Differences between employer contributions and employer's proportionate share of system contributions $ 49,607 | $ 194,078
Total (prior to post-MD contributions) $ 867,213 | $ 2,235,528
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ (1,368,315)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (284,439)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (375,630)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (586,534)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (135,138)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,427</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,368,315</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03216011%

Employer’s proportionate share at MD  
0.03023090%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,335,195

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 4,579,583

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 7,653,349
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,042,441

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 889,404

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (61,298)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 11,507

**Employer’s Total Pension Expense/(Income)**  
$ 839,613

<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>$ 1,064,744</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 203,359</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 25,920</td>
<td>$ 275,340</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 89,799</td>
<td>$ 22,426</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,336,247</td>
<td>$ 501,125</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 835,122

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 524,927</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>353,839</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(88,503)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,918</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,941</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 835,122</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.10356109%
Employer’s proportionate share at MD 0.09268392%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 13,960,074

Employer’s proportionate share of system NPL/(A) at MD  $ 14,040,393
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 23,464,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 6,261,854

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,726,796
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (474,442)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (15,598)

Employer’s Total Pension Expense/(Income)  $ 2,236,756

Deferred Outflow of Resources
Differences between expected and actual experience  $ 477,612
Changes of assumptions  $ 3,264,365
Net difference between projected and actual earnings on investments  $ 0
Changes in proportionate share  $ 65,883
Differences between employer contributions and employer’s proportionate share of system contributions  $ 284,138
Total (prior to post-MD contributions)  $ 4,091,998
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources  $ 1,612,450

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,278,993</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>789,672</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(469,236)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(34,402)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>47,423</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,612,450</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2241: City of Bay City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00325606%
Employer’s proportionate share at MD 0.00369246%

Employer’s proportionate share of system NPL/(A) at prior MD $ 438,918
Employer’s proportionate share of system NPL/(A) at MD $ 559,359
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 934,795
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 249,468

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 108,634
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 10,383
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (7,610)

Employer’s Total Pension Expense/(Income) $ 111,407

<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>$ 19,028</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 130,050</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 24,839</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 44,313</td>
<td>$ 1,767</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 18,869</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 193,391</td>
<td>$ 45,475</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>$ 147,916</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>$ 73,482</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 55,352</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,090</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 13,400</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,591</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 147,916</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 (Inflow) of Resources

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $55 | $0 |
| Total (prior to post-MD contributions) | $55 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $55 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$15</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>$55</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00240855%
Employer’s proportionate share at MD 0.00217824%

Employer’s proportionate share of system NPL/(A) at prior MD $324,673
Employer’s proportionate share of system NPL/(A) at MD $329,975
- Sensitivity: NPL/(A) using discount rate 1.00% lower $551,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher $147,165

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $64,085
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(80,639)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(49,635)

Employer’s Total Pension Expense/(Income) $66,189

<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 $11,225</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions $76,718</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $0</td>
<td>$14,653</td>
</tr>
<tr>
<td>Changes in proportionate share $456</td>
<td>$250,543</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $0</td>
<td>$94,574</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $88,399</td>
<td>$359,770</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $271,371</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>$(63,918)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(79,417)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(83,509)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(24,394)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(132)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$-271,371</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00296665%
Employer’s proportionate share at MD 0.00208837%
Employer’s proportionate share of system NPL/(A) at prior MD $ 399,906
Employer’s proportionate share of system NPL/(A) at MD $ 316,361
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 528,698
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 141,093

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 61,441
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,301)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (8,130)

Employer’s Total Pension Expense/(Income) $ 44,010

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 10,762 $ 0
Changes of assumptions $ 73,553 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 14,048
Changes in proportionate share $ 22,016 $ 87,265
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,185 $ 28,220
Total (prior to post-MD contributions) $ 107,516 $ 129,533
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (22,017)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>5,424</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(29,299)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,616)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,993)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (22,017)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2245: City of Dundee

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00687173%  
Employer’s proportionate share at MD 0.00664260%

Employer’s proportionate share of system NPL/(A) at prior MD $ 926,312  
Employer’s proportionate share of system NPL/(A) at MD $ 1,006,266

 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,681,661  
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 448,783

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income) $ 195,428  
 Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,008)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 583

Employer’s Total Pension Expense/(Income) $ 195,003

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 34,230 $ 0  
Changes of assumptions $ 233,955 $ 0  
Net difference between projected and actual earnings on investments $ 0 $ 44,684  
Changes in proportionate share $ 12,641 $ 21,177  
Differences between employer contributions and employer’s proportionate share of system contributions $ 11,534 $ 3,062  
Total (prior to post-MD contributions) $ 292,360 $ 68,923  
Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $ 223,437

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>$ 126,435</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 91,933</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (9,674)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 9,537</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,205</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 223,437</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00053373%
Employer’s proportionate share at MD 0.00054717%

Employer’s proportionate share of system NPL/(A) at prior MD $71,947
Employer’s proportionate share of system NPL/(A) at MD $82,889
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $138,523
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $36,968

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $16,098
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $6,095
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (223)

Employer’s Total Pension Expense/(Income) $21,970

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $2,820 $0
Changes of assumptions $19,272 $0
Net difference between projected and actual earnings on investments $0 $3,681
Changes in proportionate share $15,361 $1,371
Differences between employer contributions and employer’s proportionate share of system contributions $1,320 $4,834
Total (prior to post-MD contributions) $38,773 $9,886
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $28,887

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>$16,052</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,152</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(296)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>530</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>448</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$28,887</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2247: City of Malin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00111259%
Employer’s proportionate share at MD 0.00104880%

Employer’s proportionate share of system NPL/(A) at prior MD $ 149,978
Employer’s proportionate share of system NPL/(A) at MD $ 158,879
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 265,517
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 70,858

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 30,856
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (5,969)
  o 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) $ 23,755

Deferred Outflow of Resources $ 5,405
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 5,405 $ 0
Changes of assumptions $ 36,939 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 7,055
Changes in proportionate share $ 0 $ 14,669
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,864 $ 2,427
Total (prior to post-MD contributions) $ 47,208 $ 24,151
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 23,057

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>$ 13,416</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,448</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,850)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,241</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>802</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,057</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)                 December 31, 2016
Discount rate                                                          7.20%
Employer’s proportionate share at prior MD                              0.00091302%
Employer’s proportionate share at MD                                    0.00090411%
Employer’s proportionate share of system NPL/(A) at prior MD             $  123,075
Employer’s proportionate share of system NPL/(A) at MD                  $ 136,961
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower                $ 228,887
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher              $ 61,083

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $  26,599
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)        $ (516)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)         $ (4,739)

Employer’s Total Pension Expense/(Income)                                 $ 21,344

| Differences between expected and actual experience | $   4,659 | $   0 |
| Changes of assumptions                               | $  31,843 | $   0 |
| Net difference between projected and actual earnings on investments | $   0 | $  6,082 |
| Changes in proportionate share                       | $   4,968 | $  4,826 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $   0 | $11,732 |
| Total (prior to post-MD contributions)               | $  41,470 | $ 22,640 |
| Contributions subsequent to the MD                  | TBD      | N/A   |
| Net Deferred Outflow/(Inflow) of Resources           | $  18,830 |

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>$ 12,308</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,600</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,831)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>283</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>471</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,830</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01064887%

Employer's proportionate share at MD  
0.00745124%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,435,472

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,128,765

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,886,379

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 503,416

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 219,218

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (35,633)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (39,215)

Employer’s Total Pension Expense/(Income)  
$ 144,370

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 38,397  
$ 0

Changes of assumptions  
$ 262,436  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 50,124

Changes in proportionate share  
$ 79,292  
$ 290,643

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 97,745

Total (prior to post-MD contributions)  
$ 380,125  
$ 438,512

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ (58,387)

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>$ 68,217</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,695</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(92,510)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(59,089)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(6,700)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (58,387)</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 March 4, 2019.
**Oregon Public Employees Retirement System**  
**Schedule of Pension Amounts under GASB 68**  
**Employer #2250: City of Gold Beach**

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00479798%

Employer's proportionate share at MD  
0.00453423%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 646,770

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 686,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,147,900

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 306,339

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 133,399

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (33,525)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 34,953

**Employer’s Total Pension Expense/(Income)**  
$ 134,827

### Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 23,365 | $ 0
Changes of assumptions  
$ 159,697 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 30,501
Changes in proportionate share  
$ 0 | $ 91,451
Differences between employer contributions and employer's proportionate share of system contributions  
$ 94,426 | $ 0
Total (prior to post-MD contributions)  
$ 277,488 | $ 121,952
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 155,536

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 85,048</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>53,742</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,237)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14,866</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,118</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 155,536</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00804326%  
Employer’s proportionate share at MD 0.00790873%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,084,234  
Employer’s proportionate share of system NPL/(A) at MD $ 1,198,068

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,002,199  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 534,325

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 232,678
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (33,271)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 23,467

Employer’s Total Pension Expense/(Income) $ 222,874

| Differences between expected and actual experience | $ 40,755 | $ 0 |
| Changes of assumptions | $ 278,549 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 53,201 |
| Changes in proportionate share | $ 4,845 | $ 83,668 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 77,730 | $ 2,178 |
| Total (prior to post-MD contributions) | $ 401,879 | $ 139,047 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 262,832 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 139,992</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>96,592</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,366)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>22,574</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,039</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 262,832</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00327394%
Employer's proportionate share at MD  
0.00401704%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 441,328
Employer's proportionate share of system NPL/(A) at MD  
$ 608,529

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,016,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 271,397

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 118,183

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ 26,185
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $(11,568)

Employer’s Total Pension Expense/(Income)  
$ 132,800

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 20,700  
$ 0
Changes of assumptions  
$ 141,482  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 27,022
Changes in proportionate share  
$ 90,916  
$ 10,544
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 32,399
Total (prior to post-MD contributions)  
$ 253,098  
$ 69,965
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 183,133

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>$ 91,080</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>67,425</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,727</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17,076</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,825</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 183,133</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2253: Town of Butte Falls

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2016

Discount rate 
7.20%

Employer’s proportionate share at prior MD 
0.00020806%

Employer’s proportionate share at MD 
0.00030620%

Employer’s proportionate share of system NPL/(A) at prior MD 
$ 28,047

Employer’s proportionate share of system NPL/(A) at MD 
$ 46,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower 
  $ 77,519
- Sensitivity: NPL/(A) using discount rate 1.00% higher 
  $ 20,687

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) 
  $ 9,009

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) 
    $ (1,923)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 
    $ (1,098)

Employer’s Total Pension Expense/(Income) 
$ 5,988

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 1,578</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 10,784</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>$ 8,567</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 389</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 21,318</td>
</tr>
</tbody>
</table>

Deferred Inflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 5,961</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>$ 2,723</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>992</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(685)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,260</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>672</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,961</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00112795%

Employer’s proportionate share at MD  
0.00092328%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 152,048

Employer’s proportionate share of system NPL/(A) at MD  
$ 139,865

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 233,740

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 62,378

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 27,163

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 9,268
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,448)

Employer’s Total Pension Expense/(Income)  
$ 34,983

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 4,758 | $ 0 |
| Changes of assumptions | $ 32,518 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 6,211 |
| Changes in proportionate share | $ 48,818 | $ 21,262 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,464 | $ 7,900 |
| Total (prior to post-MD contributions) | $ 95,558 | $ 35,373 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 60,185

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 25,889</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 23,356</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 7,678</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,795</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 467</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 60,185</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00160064%

Employer's proportionate share at MD  
0.00156597%

Employer's proportionate share of system NPL/(A) at prior MD  
$215,767

Employer's proportionate share of system NPL/(A) at MD  
$237,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $396,446

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $105,799

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $46,071

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $986
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(155)

Employer’s Total Pension Expense/(Income)  
$46,902

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$8,070 | $0
Changes of assumptions  
$55,154 | $0
Net difference between projected and actual earnings on investments  
$0 | $10,534
Changes in proportionate share  
$12,051 | $9,044
Differences between employer contributions and employer’s proportionate share of system contributions  
$2,295 | $1,298
Total (prior to post-MD contributions)  
$77,570 | $20,876
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$56,694

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$31,010</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,340</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td><em>(1,867)</em></td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,985</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,225</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$56,694</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in 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>$ 222</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 222</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>$ 222</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>$ 205</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12</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>$ 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.00240194%
Employer’s proportionate share at MD  
0.00237344%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 323,782
Employer’s proportionate share of system NPL/(A) at MD  
$ 359,545
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
$  600,867
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 160,353

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
$  69,827
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
$  8,351
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (5,204)

Employer’s Total Pension Expense/(Income)  
$  72,974

| Differences between expected and actual experience | $ 12,231 | $ 0 |
| Changes of assumptions | $ 83,594 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 15,966 |
| Changes in proportionate share | $ 29,534 | $ 3,103 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 12,072 |
| Total (prior to post-MD contributions) | $ 125,359 | $ 31,141 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 94,218 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>36,512</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,012</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,200</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,834</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 94,218</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00187443%

Employer’s proportionate share at MD  
0.00220129%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 252,674

Employer’s proportionate share of system NPL/(A) at MD  
$ 333,466

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 557,285

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 148,722

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 64,763

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (13,489)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,469)

Employer’s Total Pension Expense/(Income)  
$ 48,805

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 11,344 | $ 0
Changes of assumptions | $ 77,530 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 14,808
Changes in proportionate share | $ 43,891 | $ 80,704
Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,936 | $ 6,203
Total (prior to post-MD contributions) | $ 134,701 | $ 101,715
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 32,986

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>$ 26,245</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,182</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(17,434)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,786</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,208</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 32,986</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2259: Town Of Hammond

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2260: City of Riddle

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
___June 30, 2018___

Actuarial Valuation Date (liability rolled forward to MD)  
___December 31, 2016___

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00337835%

Employer’s proportionate share at MD  
0.00339029%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 455,403

Employer’s proportionate share of system NPL/(A) at MD  
$ 513,584

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 858,296

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 229,053

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 99,744

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,656
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(1,451)

**Employer’s Total Pension Expense/(Income)**  
$ 99,949

| Differences between expected and actual experience | $ 17,471 | $ 0 |
| Changes of assumptions | $ 119,407 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 22,806 |
| Changes in proportionate share | $ 27,756 | $ 15,936 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 8,024 | $ 4,808 |
| Total (prior to post-MD contributions) | $ 172,658 | $ 43,550 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 129,108 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 65,161</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>48,385</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,632</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,740</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,189</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 129,108</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00330811%
Employer’s proportionate share at MD 0.00387295%

Employer’s proportionate share of system NPL/(A) at prior MD $ 445,934
**Employer’s proportionate share of system NPL/(A) at MD $ 586,701**
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 980,488
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 261,662

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 113,944
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 18,898
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,655

**Employer’s Total Pension Expense/(Income) $ 139,497**

| Differences between expected and actual experience | $ 19,958 | $ 0 |
| Changes of assumptions | $ 136,407 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 26,053 |
| Changes in proportionate share | $ 113,255 | $ 26,758 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 15,589 | $ 0 |
| Total (prior to post-MD contributions) | $ 285,209 | $ 52,811 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 232,398 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 98,680</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>77,173</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,052</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25,621</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,873</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 232,398</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2262: City of Dufur  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.00124090%  

Employer’s proportionate share at MD  
0.00112629%  

Employer’s proportionate share of system NPL/(A) at prior MD  $ 167,274  

Employer’s proportionate share of system NPL/(A) at MD  $ 170,618  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 285,135  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 76,094  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 33,136  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $(3,936)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(919)  

Employer’s Total Pension Expense/(Income)  $ 28,281  

Deferred Outflow of Resources  
Differences between expected and actual experience  $ 5,804  
Changes of assumptions  $ 39,668  
Net difference between projected and actual earnings on investments  $ 0  
Changes in proportionate share  $ 2,872  
Differences between employer contributions and employer’s proportionate share of system contributions  $ 2,602  
Total (prior to post-MD contributions)  $ 50,946  
Contributions subsequent to the MD  TBD  
Net Deferred Outflow/(Inflow) of Resources  $ 23,736  

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>$ 16,693</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,352</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,098)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(612)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>401</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,736</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02707704%
Employer's proportionate share at MD 0.02690377%

Employer's proportionate share of system NPL/(A) at prior MD $ 3,649,995
Employer's proportionate share of system NPL/(A) at MD $ 4,075,567

• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,811,042
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,817,656

Employer Pension Expense for Measurement Period

• Employer's proportionate share of collective system Pension Expense/(Income) $ 791,519

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (46,214)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (241)

Employer's Total Pension Expense/(Income) $ 745,064

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $ 138,639 $ 0
Changes of assumptions $ 947,562 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 180,978
Changes in proportionate share $ 10,522 $ 173,242
Differences between employer contributions and employer’s proportionate share of system contributions $ 14,623 $ 18,249
Total (prior to post-MD contributions) $ 1,111,346 $ 372,469
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 738,877

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 462,301</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>308,041</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(87,746)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>33,310</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,971</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 738,877</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2264: City of Gervais

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00406479%

Employer’s proportionate share at MD 0.00380488%

Employer’s proportionate share of system NPL/(A) at prior MD $ 547,935

Employer’s proportionate share of system NPL/(A) at MD $ 576,389

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 963,255
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 257,063

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 111,941
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,576)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 5,174

Employer’s Total Pension Expense/(Income) $ 100,539

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 19,607 | $ 0
Changes of assumptions | $ 134,009 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 25,595
Changes in proportionate share | $ 8,942 | $ 60,831
Differences between employer contributions and employer’s proportionate share of system contributions | $ 31,698 | $ 3,704
Total (prior to post-MD contributions) | $ 194,256 | $ 90,130
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 104,126

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>$ 62,083</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 46,880</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (11,429)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,566</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,026</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 104,126</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00038206%

Employer's proportionate share at MD  
0.00017407%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 51,502

Employer's proportionate share of system NPL/(A) at MD  
$ 26,369

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 44,068

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 11,760

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 5,121

• Net amortization of employer-specific deferred amounts from:
   o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (1,930)
   o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,506)

Employer’s Total Pension Expense/(Income)  
$ 1,685

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 897  
$ 0
Changes of assumptions  
$ 6,131  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 1,171
Changes in proportionate share  
$ 5,951  
$ 17,189
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 796  
$ 3,590
Total (prior to post-MD contributions)  
$ 13,775  
$ 21,950
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ (8,175)

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

<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>
| 1<sup>st</sup> Fiscal Year  
| $ (8)
| 2<sup>nd</sup> Fiscal Year  
| (584)
| 3<sup>rd</sup> Fiscal Year  
| (3,512)
| 4<sup>th</sup> Fiscal Year  
| (3,446)
| 5<sup>th</sup> Fiscal Year  
| (626)
| Thereafter  
| 0
| Total  
| $ -8,175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00502766%  
Employer’s proportionate share at MD 0.00484757%

Employer’s proportionate share of system NPL/(A) at prior MD $677,730  
Employer’s proportionate share of system NPL/(A) at MD $734,343

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,227,226  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $327,509

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $142,617  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(9,031)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,942)

Employer’s Total Pension Expense/(Income) $131,644

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $24,980 | $0
Changes of assumptions $170,733 | $0
Net difference between projected and actual earnings on investments $0 | $32,609
Changes in proportionate share $1,022 | $34,701
Differences between employer contributions and employer’s proportionate share of system contributions $7,064 | $4,980
Total (prior to post-MD contributions) $203,799 | $72,290
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $131,509

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>$81,362</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>56,328</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(14,868)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,900</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,787</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$131,509</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.03078833%

Employer’s proportionate share at MD
0.03086104%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 4,150,279

Employer’s proportionate share of system NPL/(A) at MD
$ 4,675,041

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 7,812,877

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 2,085,014

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 907,943

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 33,359
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 6,592

Employer’s Total Pension Expense/(Income)
$ 947,894

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 159,031 | $ 0
Changes of assumptions | $ 1,086,938 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 207,598
Changes in proportionate share | $ 92,733 | $ 28,734
Differences between employer contributions and employer’s proportionate share of system contributions | $ 41,446 | $ 5,175
Total (prior to post-MD contributions) | $ 1,380,148 | $ 241,507
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,138,641

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>$ 628,038</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>453,830</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(33,857)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>62,055</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,575</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,138,641</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2268: City of Harrisburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00781471%
Employer's proportionate share at MD 0.00745724%

Employer's proportionate share of system NPL/(A) at prior MD $ 1,053,426

Employer's proportionate share of system NPL/(A) at MD $ 1,129,674
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,887,898
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 503,821

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $ 219,395
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (19,359)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,534)

Employer's Total Pension Expense/(Income) $ 196,502

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $ 38,428 $ 0
Changes of assumptions $ 262,647 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 50,164
Changes in proportionate share $ 69,508 $ 104,259
Differences between employer contributions and employer’s proportionate share of system contributions $ 10,184 $ 10,070
Total (prior to post-MD contributions) $ 380,767 $ 164,493
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 216,274

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 118,987</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>82,955</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,892)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,870</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,355</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 216,274</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2269: City of Durham

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00087990%

Employer’s proportionate share at MD  
0.00094128%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 118,611

Employer’s proportionate share of system NPL/(A) at MD  
$ 142,592

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 238,297

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 63,594

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 27,693

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,855
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,620)

Employer’s Total Pension Expense/(Income)  
$ 28,928

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>$ 4,851</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 33,152</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 6,332</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 18,883</td>
<td>$ 3,989</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 351</td>
<td>$ 7,111</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 57,237</td>
<td>$ 17,432</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>$ 39,805</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>$ 19,449</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,217</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>671</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,506</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>962</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 39,805</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2270: City of Lyons

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00077752%
Employer’s proportionate share at MD 0.00074074%

Employer’s proportionate share of system NPL/(A) at prior MD $ 104,810
Employer’s proportionate share of system NPL/(A) at MD $ 112,212

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 187,528
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 50,045

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 21,793
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,247)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,544)

Employer’s Total Pension Expense/(Income) $ 12,002

| Differences between expected and actual experience | $ 3,817 |
| Changes of assumptions | $ 26,089 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,153 |
| Total (prior to post-MD contributions) | $ 32,059 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,461 |

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>$ 4,331</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,552</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,863)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>866</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>574</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,461</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2271: City of Columbia City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00558471%

Employer’s proportionate share at MD  
0.00548310%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 752,821

Employer’s proportionate share of system NPL/(A) at MD  
$ 830,617

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,388,119
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 370,446

Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 161,315

Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (30,571)
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ (274)

Employer’s Total Pension Expense/(Income)  
$ 130,470

<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>$ 28,255</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 193,117</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 6,324</td>
<td>$ 89,548</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 26,793</td>
<td>$ 9,915</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 254,489</td>
<td>$ 136,347</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 118,142

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>$ 73,865</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>45,049</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(17,137)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,153</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,212</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 118,142</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00092368%

Employer's proportionate share at MD  
0.00169143%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 124,512

Employer's proportionate share of system NPL/(A) at MD  
$ 256,229

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 428,208
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 114,275

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
$ 49,763

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 18,297
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,783)

Employer's Total Pension Expense/(Income)  
$ 65,277

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 8,716 | $ 0 |
| Changes of assumptions | $ 59,573 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 11,378 |
| Changes in proportionate share | $ 92,992 | $ 16,577 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,961 | $ 11,224 |
| Total (prior to post-MD contributions) | $ 164,242 | $ 39,179 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 125,063 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 48,119</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>42,876</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,374</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17,180</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,514</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 125,063</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.03384383%
Employer’s proportionate share at MD | 0.03212635%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 4,562,161
Employer’s proportionate share of system NPL/(A) at MD | $ 4,866,719
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 8,133,207
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 2,170,501

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 945,169
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (77,043)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 1,150

Employer’s Total Pension Expense/(Income) | $ 869,276

| Differences between expected and actual experience | $ 165,551 | $ 0 |
| Changes of assumptions | $ 1,131,503 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 216,110 |
| Changes in proportionate share | $ 7,376 | $ 271,053 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 61,715 | $ 22,769 |
| Total (prior to post-MD contributions) | $ 1,366,145 | $ 509,932 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 856,213 |

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>$ 535,149</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>361,771</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(94,366)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>30,300</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>23,360</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 856,213</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00126831%

Employer’s proportionate share at MD  
0.00054158%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 170,969

Employer’s proportionate share of system NPL/(A) at MD  
$ 82,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 137,108

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 36,590

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 15,933

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,367)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (5,386)

Employer’s Total Pension Expense/(Income)  
$ (1,820)

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 2,791 | $ 0 |
| Changes of assumptions | $ 19,075 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,643 |
| Changes in proportionate share | $ 15,556 | $ 74,374 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 15,677 |
| Total (prior to post-MD contributions) | $ 37,422 | $ 93,694 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (56,272) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>(9,909)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(20,595)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(15,818)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,518)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -56,272</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

Discount rate

7.20%

Employer’s proportionate share at prior MD

0.01847977%

Employer’s proportionate share at MD

0.01739231%

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

$2,491,080

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

$2,634,706

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

$4,403,091

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

$1,175,048

Employer Pension Expense for Measurement Period

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

$511,688

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

$(6,156)

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

$(71,409)

Employer’s Total Pension Expense/(Income)

$434,123

Deferred Outflow of Resources: $89,625

Deferred Inflow of Resources: $0

Differences between expected and actual experience

Changes of assumptions

$612,564

Net difference between projected and actual earnings on investments

$0

$116,996

Changes in proportionate share

$56,719

$99,093

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

$0

$176,040

Total (prior to post-MD contributions)

$758,908

$392,129

Contributions subsequent to the MD

TBD

N/A

Net Deferred Outflow/(Inflow) of Resources

$366,779

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>$257,124</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>174,850</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(68,265)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,947)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,017</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$366,779</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02427185%

Employer’s proportionate share at MD  
0.02708474%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  3,271,855

Employer’s proportionate share of system NPL/(A) at MD  
$  4,102,981
  ▪   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)  
$  769,431

Deferred Outflow of Resources  
$ 139,571  $ 0

Deferred Inflow of Resources  
$ 953,935  $ 0

Net difference between projected and actual earnings on investments  
$ 0  $ 182,196

Changes in proportionate share  
$ 279,816  $ 285,883

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 27,099  $ 43,906

Total (prior to post-MD contributions)  
$ 1,400,421  $ 511,985

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 888,436

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 488,838</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>342,435</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(63,019)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>84,376</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>35,806</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 888,436</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 $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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2278: City of Springfield

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

Actuarial Valuation Date (liability rolled forward to MD)

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

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

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

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

Employer Pension Expense for Measurement Period

Employer's Total Pension Expense/(Income)

Deferred Outflow of Resources
Deferred Inflow of Resources

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>$ 5,435,548</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,816,630</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(455,225)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>488,671</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>240,312</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,525,935</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2279: City of Keizer

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.05901791%
Employer’s proportionate share at MD 0.05983772%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,955,637
Employer’s proportionate share of system NPL/(A) at MD $ 9,064,626
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 15,148,703
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,042,719

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,760,448
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 10,793
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (56,756)

Employer’s Total Pension Expense/(Income) $ 1,714,485

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 308,351 $ 0
Changes of assumptions $ 2,107,508 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 402,521
Changes in proportionate share $ 156,199 $ 148,200
Differences between employer contributions and employer’s proportionate share of system contributions $ 66,123 $ 88,300
Total (prior to post-MD contributions) $ 2,638,181 $ 639,021
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,999,160

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>$ 1,103,411</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>813,778</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(92,554)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>118,054</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>56,472</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,999,160</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01058968%
Employer’s proportionate share at MD  0.00904234%

Employer’s proportionate share of system NPL/(A) at prior MD  $  1,427,493
**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,369,795

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $  2,289,187
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $  610,913

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 266,029
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (44,302)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (41,857)

**Employer’s Total Pension Expense/(Income)**  $ 179,870

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 46,596 | $ 0 |
| Changes of assumptions | $ 318,475 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 60,827 |
| Changes in proportionate share | $ 12,596 | $ 202,758 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 97,078 |
| Total (prior to post-MD contributions) | $ 377,667 | $ 360,663 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 17,004 |

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 fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 87,720</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>42,933</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(84,516)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(29,736)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>604</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,004</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00774146%
Employer’s proportionate share at MD  0.00595186%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,043,552
Employer’s proportionate share of system NPL/(A) at MD  $ 901,628
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,506,791
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 402,116

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 175,106
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (47,439)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (6,162)

Employer’s Total Pension Expense/(Income)  $ 121,505

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 30,671  $ 0
Changes of assumptions  $ 209,627  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 40,037
Changes in proportionate share  $ 5,868  $ 198,983
Differences between employer contributions and employer’s proportionate share of system contributions  $ 10,273  $ 16,196
Total (prior to post-MD contributions)  $ 256,439  $ 255,216
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,223

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 60,025</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>28,598</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(59,251)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(26,893)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,256)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,223</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2282: City of Eagle Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00947291%

Employer’s proportionate share at MD  
0.00926683%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,276,952

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,403,803

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,346,019

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 626,080

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 272,634

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (31,235)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (23,449)

Employer’s Total Pension Expense/(Income)  
$ 217,950

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 47,753  
$ 0
Changes of assumptions  
$ 326,381  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 62,337
Changes in proportionate share  
$ 0  
$ 103,950
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,980  
$ 30,015
Total (prior to post-MD contributions)  
$ 377,114  
$ 196,302
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 180,812

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 125,166</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 86,707</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(43,962)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,529</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,373</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 180,812</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)          December 31, 2016

Discount rate                        7.20%
Employer’s proportionate share at prior MD                              0.00273588%
Employer’s proportionate share at MD                                    0.00272607%

Employer’s proportionate share of system NPL/(A) at prior MD          $368,798
**Employer’s proportionate share of system NPL/(A) at MD**           $412,964
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower          $690,140
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher          $184,177

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)          $80,202
  ▪ Net amortization of employer-specific deferred amounts from:
      o Changes in proportionate share (per paragraph 54 of GASB 68)          $20,740
      o Differences between employer contributions and employer’s proportionate
        share of system contributions (per paragraph 55 of GASB 68)          $(6,198)

**Employer’s Total Pension Expense/(Income)**           $94,744

| Differences between expected and actual experience | $14,048 | $0 |
| Changes of assumptions                              | $96,013 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $18,338 |
| Changes in proportionate share                      | $71,321 | $1,977 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,062 | $29,206 |
| **Total (prior to post-MD contributions)**          | $182,444 | $49,521 |
| Contributions subsequent to the MD                  | TBD     | N/A |
| **Net Deferred Outflow/(Inflow) of Resources**      | $132,923 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$65,704</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$49,890</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$9,607</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$6,165</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,558</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$132,923</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00203360%
Employer's proportionate share at MD 0.00203011%

Employer's proportionate share of system NPL/(A) at prior MD $ 274,130
Employer's proportionate share of system NPL/(A) at MD $ 307,535
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 513,949
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 137,157

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $ 59,727
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 13,105
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (5,734)

Employer's Total Pension Expense/(Income) $ 67,098

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 10,461 $ 0
Changes of assumptions $ 71,501 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 13,656
Changes in proportionate share $ 41,980 $ 6,563
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,997 $ 24,069
Total (prior to post-MD contributions) $ 126,939 $ 44,288
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 82,651

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 46,076</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>36,272</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,649)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,487</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,465</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 82,651</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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>$ 179,951</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>127,310</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(10,423)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,751</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,910</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 331,499</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00264163%

Employer’s proportionate share at MD  
0.00163633%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 356,093

Employer’s proportionate share of system NPL/(A) at MD  
$ 247,882

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 414,258

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 110,553

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 48,141

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (24,912)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,585

Employer’s Total Pension Expense/(Income)  
$ 25,814

Deferred Outflow of Resources  
8,432  
57,632  
0  
2,727  
19,957  
88,748  
TBD  
$ (28,935)

Deferred Inflow of Resources  
0  
0  
11,007  
101,762  
4,914  
117,683  
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>$ 8,605</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(673)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(22,042)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,203)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,622)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (28,935)</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 March 4, 2019.
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>$71,164</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>48,793</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(10,289)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(691)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,560</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$110,537</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.12527218%

Employer’s proportionate share at MD  
0.12576501%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 16,886,737

Employer’s proportionate share of system NPL/(A) at MD  
$ 19,051,743

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 31,839,061
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 8,496,858

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,700,054
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (411,212)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 86,786

Employer’s Total Pension Expense/(Income)  
$ 3,375,628

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 648,083 | $ 0
Changes of assumptions  
$ 4,429,494 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 846,005
Changes in proportionate share  
$ 40,729 | $ 1,189,976
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 405,516 | $ 45,675
Total (prior to post-MD contributions)  
$ 5,523,822 | $ 2,081,656
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 3,442,166

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>
</table>
| 1st Fiscal Year  
| $ 2,064,949 |
| 2nd Fiscal Year  
| 1,382,339 |
| 3rd Fiscal Year  
| (363,711) |
| 4th Fiscal Year  
| 235,639 |
| 5th Fiscal Year  
| 122,950 |
| Thereafter  
| 0 |
| Total  
| $ 3,442,166 |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2289: City Of St Paul

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2290: City of Molalla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01517129%
Employer’s proportionate share at MD  0.01689245%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,045,096
Employer’s proportionate share of system NPL/(A) at MD  $ 2,558,984
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,276,545
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,141,277

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 496,982
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 18,319
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 37,604

Employer’s Total Pension Expense/(Income)  $ 552,905

| Differences between expected and actual experience | $ 87,049 | $ 0 |
| Changes of assumptions | $ 594,959 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 113,633 |
| Changes in proportionate share | $ 151,084 | $ 71,603 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 131,547 | $ 5,451 |
| Total (prior to post-MD contributions) | $ 964,639 | $ 190,687 |

Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 773,952

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>$ 374,953</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>275,635</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>18,499</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>79,686</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25,179</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 773,952</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 March 4, 2019.
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, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.02733098%  

Employer’s proportionate share at MD  
0.02703036%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,684,226  

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 4,094,744  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,843,090  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,826,208  

### Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 795,243  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 14,540  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(49,958)  

**Employer’s Total Pension Expense/(Income)**  
$ 759,825  

### Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 139,291 | $ 0 |
| Changes of assumptions | $ 952,020 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 181,830 |

- Changes in proportionate share  
  $ 122,101 | $ 81,071 |
- Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 758 | $ 145,762 |

**Total (prior to post-MD contributions)**  
$ 1,214,170 | $ 408,663 |

### Contributions subsequent to the MD  

TBD | N/A  

**Net Deferred Outflow/(Inflow) of Resources**  
$ 805,507  

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>$ 477,808</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 327,215</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(53,953)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 34,551</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,885</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 805,507</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04224482%

Employer’s proportionate share at MD  
0.04300594%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,694,618

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,514,833

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 10,887,517

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,905,541

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,265,251

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (89,668)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (10,500)

Employer’s Total Pension Expense/(Income)  
$ 1,165,083

Deferred Outflow of Resources | Deferred Inflow of Resources
-------------------------------|-----------------------------
Differences between expected and actual experience  
$ 221,615 | $ 0
Changes of assumptions  
$ 1,514,686 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 289,295
Changes in proportionate share  
$ 62,901 | $ 303,654
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 73,735 | $ 39,472
Total (prior to post-MD contributions)  
$ 1,872,937 | $ 632,421
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,240,516

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>$ 719,056</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>499,659</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(109,623)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>87,858</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>43,567</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,240,516</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00195693%
Employer’s proportionate share at MD | 0.00213044%

Employer’s proportionate share of system NPL/(A) at prior MD | $263,795
Employer’s proportionate share of system NPL/(A) at MD | $322,734
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $539,349
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $143,935

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $62,678
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $137
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(287)

Employer’s Total Pension Expense/(Income) | $62,528

<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>$10,978</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$75,035</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>$92,379</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$9,913</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$188,305</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$106,451</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>$40,571</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,689</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17,563</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,004</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,624</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$106,451</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2294: City of Depoe Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00755606%

Employer’s proportionate share at MD
0.00739699%

Employer’s proportionate share of system NPL/(A) at prior MD
$1,018,560

Employer’s proportionate share of system NPL/(A) at MD
$1,120,547

- Sensitivity: NPL/(A) using discount rate 1.00% lower
$1,872,645

- Sensitivity: NPL/(A) using discount rate 1.00% higher
$499,751

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
$217,622

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (20,122)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (1,926)

Employer’s Total Pension Expense/(Income)
$195,574

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $38,118 $0
Changes of assumptions $260,525 $0
Net difference between projected and actual earnings on investments $0 $49,759
Changes in proportionate share $0 $63,284
Differences between employer contributions and employer’s proportionate share of system contributions $9,081 $5,605
Total (prior to post-MD contributions) $307,724 $118,648
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $189,076

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>$119,060</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>81,570</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(25,253)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,700</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,999</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$189,076</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 March 4, 2019.
**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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.07296004%

Employer’s proportionate share at MD  
0.07332204%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 9,835,041

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 11,107,323

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 18,562,436
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,953,738

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,157,162

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (76,193)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (10,682)

**Employer’s Total Pension Expense/(Income)**  
$ 2,070,287

<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>$ 377,838</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 2,582,432</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>$ 70,702</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 62,930</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,093,902</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,213,700</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>$ 1,303,463</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>882,754</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(158,754)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>122,863</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>63,373</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,213,700</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04088109%

Employer’s proportionate share at MD  
0.04430447%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,510,786

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,711,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,216,257
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,993,271

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,303,454

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 248,508
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 38,663

Employer’s Total Pension Expense/(Income)  
$ 1,590,625

<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>228,307</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>1,560,421</td>
<td>0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$298,030</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>857,149</td>
<td>4,858</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>123,225</td>
<td>11,042</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>2,769,102</td>
<td>313,930</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>2,455,172</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>$ 1,127,065</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>870,222</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>193,918</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>210,045</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>53,921</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,455,172</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00958370%
Employer’s proportionate share at MD 0.00955500%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,291,886

Employer’s proportionate share of system NPL/(A) at MD $ 1,447,457
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,418,974
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 645,549

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 281,112
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 22,922
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (18,732)

Employer’s Total Pension Expense/(Income) $ 285,302

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 49,238 $ 0
Changes of assumptions $ 336,531 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 64,275
Changes in proportionate share $ 103,443 $ 17,820
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 40,753
Total (prior to post-MD contributions) $ 489,212 $ 122,848
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 366,364

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 188,437</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>148,025</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,525</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18,143</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,234</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 366,364</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2298: City of Lincoln City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.07083796%

Employer’s proportionate share at MD  
0.07086270%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 9,548,984

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,734,766

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 17,939,821

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,787,582

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,084,807

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (172,751)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (114,831)

Employer’s Total Pension Expense/(Income)  
$ 1,797,225

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 365,165 | $ 0
Changes of assumptions  
$ 2,495,813 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 476,684
Changes in proportionate share  
$ 51,515 | $ 586,071
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 22,978 | $ 241,858
Total (prior to post-MD contributions)  
$ 2,935,471 | $ 1,304,613
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,630,858

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,065,661</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>695,606</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(266,284)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>77,759</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>58,115</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,630,858</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer's proportionate share at prior MD  

0.00000000%

Employer's proportionate share at MD  

0.00006210%

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

$  0

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

$ 9,407

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

$ 15,721

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

$  4,196

Employer Pension Expense for Measurement Period  

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

$ 1,827

- Net amortization of employer-specific deferred amounts from:  

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

  $ (6,991)

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

  $  680

Employer's Total Pension Expense/(Income)  

$ (4,484)

Deferred Outflow of Resources  

| Differences between expected and actual experience       | $ 320  | $  0 |
| Changes of assumptions                                   | $ 2,187| $  0 |
| Net difference between projected and actual earnings on investments | $  0  | $ 418 |
| Changes in proportionate share                          | $ 5,359| $26,831|
| Differences between employer contributions and employer's proportionate share of system contributions | $ 5,316| $ 1,565 |
| Total (prior to post-MD contributions)                   | $13,182| $28,814 |
| Contributions subsequent to the MD                       | TBD    | N/A |
| Net Deferred Outflow/(Inflow) of Resources               | 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>$(5,176)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(5,556)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(5,512)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>127</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>485</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(15,632)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00519732%

Employer’s proportionate share at MD  
0.00403152%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 700,601

Employer’s proportionate share of system NPL/(A) at MD  
$ 610,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,020,632

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 272,375

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 118,609

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (37,199)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,421)

Employer’s Total Pension Expense/(Income)  
$ 71,989

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 20,775  | $ 0 |
| Changes of assumptions                            | $ 141,992 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 27,120 |
| Changes in proportionate share                    | $ 694    | $ 144,570 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,614 | $ 15,435 |
| Total (prior to post-MD contributions)            | $ 165,075 | $ 187,125 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ (22,050)

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>$ 31,103</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,603</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(44,272)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(20,327)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,157)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (22,050)</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2301: City of Moro  

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

June 30, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016  

Discount rate  

7.20%  

Employer’s proportionate share at prior MD  

0.00084616%  

Employer’s proportionate share at MD  

0.00062528%  

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

$ 114,063  

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

$ 94,722  

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

$ 158,298  

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

$ 42,245  

Employer Pension Expense for Measurement Period  

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

$ 18,396  

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

$ (3,551)  

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

$ (4,448)  

Employer’s Total Pension Expense/(Income)  

$ 10,397  

Deferred Outflow of Resources  

Deferred Inflow of Resources  

| Differences between expected and actual experience | $ 3,222 | $ 0 |
| Changes of assumptions | $ 22,023 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 4,206 |
| Changes in proportionate share | $ 5,942 | $ 25,010 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 11,242 |
| Total (prior to post-MD contributions) | $ 31,187 | $ 40,458 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (9,271) |

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>$ 4,102</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,198</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,951</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,107</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>$ -9,271</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 March 4, 2019.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00144811%  
Employer’s proportionate share at MD 0.00144906%

Employer’s proportionate share of system NPL/(A) at prior MD $ 195,206  
Employer’s proportionate share of system NPL/(A) at MD $ 219,514

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 366,849  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 97,900

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 42,632
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,253
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (3,427)

Employer’s Total Pension Expense/(Income) $ 41,458

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
$ 7,467 | $ 0
$ 51,036 | $ 0
$ 0 | $ 9,748
$ 4,704 | $ 0
$ 0 | $ 6,833
$ 63,207 | $ 16,581
TBD | N/A

Net Deferred Outflow/(Inflow) of Resources $ 46,626

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>$ 26,669</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,371</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,685)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,090</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,182</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 46,626</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.09941515%

Employer’s proportionate share at MD  
0.08561449%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 13,401,200

Employer’s proportionate share of system NPL/(A) at MD  
$ 12,969,468

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 21,674,431
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,784,233

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,518,810

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (556,419)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (29,981)

Employer’s Total Pension Expense/(Income)  
$ 1,932,410

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 441,183 | $ 0 |
| Changes of assumptions | $ 3,015,377 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 575,918 |
| Changes in proportionate share | $ 43,139 | $ 2,003,572 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 169,754 | $ 102,271 |

Total (prior to post-MD contributions)  
$ 3,669,453

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 987,692

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>$ 1,043,244</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>590,067</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(552,005)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(121,361)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>27,745</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 987,692</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02986788%
Employer’s proportionate share at MD 0.03299445%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,026,202
Employer’s proportionate share of system NPL/(A) at MD $ 4,998,225
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 8,352,978
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,229,151

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 970,709
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,025
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,760

Employer’s Total Pension Expense/(Income) $ 978,494

<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>$ 170,025</td>
<td>$</td>
<td>0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                           | $ 1,162,078                  | $ 0                           |
| Net difference between projected and actual earnings on investments | $ 0                          | $ 221,949                    |

| Changes in proportionate share                  | $ 389,763                    | $ 387,377                    |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 99,740                     | $ 41,731                     |

Total (prior to post-MD contributions) $ 1,821,606 $ 651,057
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,170,549

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>$ 634,961</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>451,586</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(67,446)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>106,657</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>44,790</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,170,549</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2305: City of Elkton  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.00041411%  
Employer’s proportionate share at MD  
0.00038979%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 55,822  
Employer’s proportionate share of system NPL/(A) at MD  
$ 59,048  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 98,680  
  $ 26,335  

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 11,468  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ (5,505)  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $ 560  

Employer’s Total Pension Expense/(Income)  
$ 6,523  

<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>$ 2,009</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 13,729</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>$ 4,342</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,486</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 22,566</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 2,901</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>$ 2,392</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>371</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,105)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>945</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>297</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,901</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00004251%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 6,440
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,762
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,872

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,251
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 836
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 536

Employer’s Total Pension Expense/(Income) $ 2,623

Differences between expected and actual experience $ 219 $ 0
Changes of assumptions $ 1,497 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 286
Changes in proportionate share $ 3,513 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,602 $ 0
Total (prior to post-MD contributions) $ 6,831 $ 286
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 6,545

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>$ 2,180</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,838</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,134</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,148</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>245</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,545</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00193021%
Employer’s proportionate share at MD  0.00230305%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 260,193

Employer’s proportionate share of system NPL/(A) at MD  $ 348,882
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 583,047
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 155,597

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 67,757
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 6,241
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 650

Employer’s Total Pension Expense/(Income)  $ 74,648

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 11,868 | $ 0 |
| Changes of assumptions | $ 81,114 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 15,492 |
| Changes in proportionate share | $ 40,939 | $ 11,810 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,297 | $ 3,210 |
| Total (prior to post-MD contributions) | $ 138,218 | $ 30,512 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 107,706 |

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>$ 50,429</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 36,590</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,179</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 12,094</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,414</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 107,706</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00068389%

Employer’s proportionate share at MD  
0.00066185%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 92,189

Employer’s proportionate share of system NPL/(A) at MD  
$ 100,262

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 167,556
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 44,715

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 19,472
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (797)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (303)

Employer’s Total Pension Expense/(Income)  
$ 18,372

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 3,411  
$ 0
Changes of assumptions  
$ 23,311  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 4,452
Changes in proportionate share  
$ 683  
$ 4,220
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 377  
$ 634
Total (prior to post-MD contributions)  
$ 27,782  
$ 9,306
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 18,476

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td>$ 11,473</td>
</tr>
<tr>
<td>2nd</td>
<td>7,666</td>
</tr>
<tr>
<td>3rd</td>
<td>(1,918)</td>
</tr>
<tr>
<td>4th</td>
<td>737</td>
</tr>
<tr>
<td>5th</td>
<td>517</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,476</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00501680%
Employer’s proportionate share at MD  0.00476721%

Employer’s proportionate share of system NPL/(A) at prior MD  $  676,267
Employer’s proportionate share of system NPL/(A) at MD  $  722,170
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,206,882
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 322,079

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 140,253
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (10,000)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 1,331

Employer’s Total Pension Expense/(Income)  $ 131,584

| Differences between expected and actual experience | $ 24,566 | $ 0 |
| Changes of assumptions | $ 167,903 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 32,068 |
| Changes in proportionate share | $ 0 | $ 32,549 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 47,631 | $ 10,900 |
| Total (prior to post-MD contributions) | $ 240,100 | $ 75,517 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 164,583

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>$ 83,795</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>63,840</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,036)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14,541</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,443</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 164,583</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00152517%

Employer’s proportionate share at MD  
0.00165356%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  205,593

Employer’s proportionate share of system NPL/(A) at MD  
$  250,493

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  418,620

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  111,717

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 48,648

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 15,160
  - 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)  
$ 56,089

Deferred Outflow of Resources  
$ 8,521  
$ 58,239  
$ 0  
$ 46,220  
$ 0  
$ 112,980  
TBD

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 11,123  
$ 184  
$ 22,406  
$ 33,713  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 79,267

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>$ 38,921</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 28,849</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,473</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,493</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,530</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 79,267</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 March 4, 2019.
Measure Date [MD] of the Net Pension Liability/(Asset)  [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.01008739%  
Employer’s proportionate share at MD 0.00881592%  

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,359,784  
Employer’s proportionate share of system NPL/(A) at MD $ 1,335,496  

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,231,866  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 595,616  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 259,368  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (41,625)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 26,156  

Employer’s Total Pension Expense/(Income) $ 243,899  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience $ 45,430 | $ 0  
Changes of assumptions $ 310,500 | $ 0  
Net difference between projected and actual earnings on investments $ 0 | $ 59,304  
Changes in proportionate share $ 0 | $ 144,887  
Differences between employer contributions and employer’s proportionate share of system contributions $ 71,440 | $ 0  
Total (prior to post-MD contributions) $ 427,370 | $ 204,191  
Contributions subsequent to the MD TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources $ 223,179  

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

| Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) |  
|---|---|---  
| 1st Fiscal Year | $ 150,348 |  
| 2nd Fiscal Year | $ 100,839 |  
| 3rd Fiscal Year | (30,147) |  
| 4th Fiscal Year | (1,939) |  
| 5th Fiscal Year | $ 4,078 |  
| Thereafter | 0 |  
| Total | $ 223,179 |  

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01693868%

Employer’s proportionate share at MD  
0.01847395%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,283,340

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,798,560

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,676,923
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,248,126

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 543,511
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 84,931
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 42,380

Employer’s Total Pension Expense/(Income)  
$ 670,822

Deferred Outflow of Resources  
$ 95,199

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 95,199

Changes of assumptions  
$ 650,660

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 277,874

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 103,652

Total (prior to post-MD contributions)  
$ 1,127,385

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,003,113

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 474,504</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 359,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 60,462</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 84,796</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 23,965</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,003,113</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00068238%

Employer's proportionate share at MD  
0.00062846%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 91,985

Employer's proportionate share of system NPL/(A) at MD  
$ 95,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 159,103
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 42,460

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 18,490
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,655
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,426

Employer’s Total Pension Expense/(Income)  
$ 26,571

<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>$ 3,239</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 22,135</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>$ 17,809</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 15,549</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 58,732</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 40,405</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>$ 19,804</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,683</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,781</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,495</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>641</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 40,405</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2511: Grants Pass Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)                  December 31, 2016

Discount rate                                                    7.20%
Employer’s proportionate share at prior MD                          0.00557674%
Employer’s proportionate share at MD                                 0.00603147%

Employer’s proportionate share of system NPL/(A) at prior MD           $ 751,747
Employer’s proportionate share of system NPL/(A) at MD                $ 913,688
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% lower             $ 1,526,946
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% higher            $ 407,494

Employer Pension Expense for Measurement Period
  ▪  Employer’s proportionate share of collective system Pension Expense/(Income) $ 177,448
  ▪  Net amortization of employer-specific deferred amounts from:
      o  Changes in proportionate share (per paragraph 54 of GASB 68) $  (3,871)
      o  Differences between employer contributions and employer’s proportionate
          share of system contributions (per paragraph 55 of GASB 68) $  (6,511)

Employer’s Total Pension Expense/(Income)                               $ 167,066

<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>$  31,081</td>
<td>$  0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$  212,431</td>
<td>$  0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$  0</td>
<td>$  40,573</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$  37,581</td>
<td>$  30,170</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$  5,910</td>
<td>$ 10,891</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 287,003</td>
<td>$  81,634</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>$  205,369</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>$ 105,848</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>77,469</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,230)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>19,272</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,009</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 205,369</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2512: Port of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer's proportionate share at prior MD  
Employer's proportionate share at MD  
Employer's proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
Employer Pension Expense for Measurement Period  
Employer's Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
Net Deferred Outflow/(Inflow) of Resources  
Amounts reported as deferred outflows or inflows of resources related to pension 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.01461429%
Employer’s proportionate share at MD | 0.01759639%
Employer’s proportionate share of system NPL/(A) at prior MD | $1,970,012
**Employer’s proportionate share of system NPL/(A) at MD** | $2,665,621
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $4,454,757
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $1,188,836

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $517,692
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $27,259
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $1,065

**Employer’s Total Pension Expense/(Income)** | $546,016

| Differences between expected and actual experience | $90,676 | $0
| Changes of assumptions | $619,752 | $0
| Net difference between projected and actual earnings on investments | $0 | $118,369
| Changes in proportionate share | $246,452 | $73,439
| Differences between employer contributions and employer’s proportionate share of system contributions | $71,900 | $22,247
| Total (prior to post-MD contributions) | $1,028,780 | $214,055
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $814,725

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$365,132</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$278,434</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$39,723</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$102,280</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$29,156</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$814,725</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.09603517%
Employer’s proportionate share at MD 0.09214701%

Employer’s proportionate share of system NPL/(A) at prior MD $ 12,945,577
Employer’s proportionate share of system NPL/(A) at MD $ 13,959,058

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 23,328,224
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,225,579

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,711,000
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (298,908)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (217,456)

Employer’s Total Pension Expense/(Income) $ 2,194,636

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 474,845 | $ 0 |
| Changes of assumptions | $ 3,245,455 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 619,861 |
| Changes in proportionate share | $ 0 | $ 839,136 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 109,679 | $ 426,082 |
| Total (prior to post-MD contributions) | $ 3,829,979 | $ 1,885,079 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,944,900 |

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>$ 1,265,558</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>910,397</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(335,766)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,202</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>60,509</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,944,900</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.02640814%
Employer’s proportionate share at MD  0.02415869%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,559,827
Employer’s proportionate share of system NPL/(A) at MD  $ 3,659,723
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,116,089
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,632,194

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 710,758
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (91,597)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 22,338

Employer’s Total Pension Expense/(Income)  $ 641,499

| Differences between expected and actual experience | 124,493 | 0 |
| Changes of assumptions | 850,879 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 162,512 |
| Changes in proportionate share | 7,523 | 334,361 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 141,402 | 24,587 |
| Total (prior to post-MD contributions) | 1,124,297 | 521,460 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 602,837 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 389,619</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>260,895</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(81,506)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>16,974</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,854</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 602,837</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2519: Home Forward

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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  
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>$ 2,219,958</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,511,641</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(573,736)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(22,686)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>75,516</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,210,693</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 March 4, 2019.
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, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.05512170%  

Employer’s proportionate share at MD  
0.00995832%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,430,426  

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,508,554  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,521,079  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 672,798  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 292,978  

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (918,526)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 24,571  

Employer’s Total Pension Expense/(Income)  
$ (600,977)  

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 51,317 | $ 0 |  
| Changes of assumptions | $ 350,736 | $ 0 |  
| Net difference between projected and actual earnings on investments | $ 0 | $ 66,988 |  
| Changes in proportionate share | $ 0 | $ 3,813,667 |  
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 110,811 | $ 9,611 |  
| Total (prior to post-MD contributions) | $ 512,864 | $ 3,890,266 |  
| Contributions subsequent to the MD | TBD | N/A |  
| Net Deferred Outflow/(Inflow) of Resources | $ (3,377,402) |  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (703,319)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(753,727)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(894,601)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(859,056)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(166,699)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -3,377,402</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 

<table>
<thead>
<tr>
<th>Employer #2522: Lane Council of Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]</td>
</tr>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
</tr>
<tr>
<td>Discount rate</td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
</tr>
</tbody>
</table>

Employer’s proportionate share of system NPL/(A) at prior MD $15,512,393
Employer’s proportionate share of system NPL/(A) at MD $18,401,958

- Sensitivity: NPL/(A) using discount rate 1.00% lower $30,753,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher $8,207,061

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $3,573,859
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $85,890
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $24,806

Employer’s Total Pension Expense/(Income) $3,684,555

| Differences between expected and actual experience | $625,980 |
| Changes of assumptions | $4,278,420 |
| Net difference between projected and actual earnings on investments | $0 |
| Changes in proportionate share | $846,813 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $356,173 |
| Total (prior to post-MD contributions) | $6,107,386 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $4,721,227 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,434,936</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,842,027</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(46,840)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>353,901</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>137,203</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,721,227</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) \( [NPL/(A)] \)       \[ \text{June 30, 2018} \]

Actuarial Valuation Date (liability rolled forward to MD)   \[ \text{December 31, 2016} \]

Discount rate                                                 \[ 7.20\% \]

Employer’s proportionate share at prior MD                   \[ 0.03846707\% \]

Employer’s proportionate share at MD                         \[ 0.03691216\% \]

Employer’s proportionate share of system NPL/(A) at prior MD \[ \$ 5,185,376 \]

Employer’s proportionate share of system NPL/(A) at MD       \[ \$ 5,591,706 \]

- Sensitivity: NPL/(A) using discount rate 1.00% lower \[ \$ 9,344,797 \]
- Sensitivity: NPL/(A) using discount rate 1.00% higher \[ \$ 2,493,836 \]

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \[ \$ 1,085,970 \]
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \[ \$ (112,673) \]
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \[ \$ 90,997 \]

Employer’s Total Pension Expense/(Income) \[ \$ 1,064,294 \]

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>$ 190,213</th>
<th>$ 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,300,061</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 248,303</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 310,405</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 288,926</td>
<td>$ 5,805</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,779,200</td>
<td>$ 564,513</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>$ 1,214,687</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\textsuperscript{st} Fiscal Year</td>
<td>$ 676,999</td>
</tr>
<tr>
<td>2\textsuperscript{nd} Fiscal Year</td>
<td>483,908</td>
</tr>
<tr>
<td>3\textsuperscript{rd} Fiscal Year</td>
<td>(48,867)</td>
</tr>
<tr>
<td>4\textsuperscript{th} Fiscal Year</td>
<td>70,204</td>
</tr>
<tr>
<td>5\textsuperscript{th} Fiscal Year</td>
<td>32,443</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,214,687</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.02444806%
Employer’s proportionate share at MD  0.01968243%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,295,608
Employer’s proportionate share of system NPL/(A) at MD  $ 2,981,629
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,982,865
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,329,772

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 579,064
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (136,561)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 13,734

Employer’s Total Pension Expense/(Income)  $ 456,237

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 101,426  $ 0
Changes of assumptions  $ 693,223  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 132,401
Changes in proportionate share  $ 25,121  $ 509,712
Differences between employer contributions and employer’s proportionate share of system contributions  $ 70,273  $ 10,859
Total (prior to post-MD contributions)  $ 890,043  $ 652,972
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 237,071

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>$ 251,706</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>146,290</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(116,312)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(45,137)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>524</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 237,071</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2528: Columbia River Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04513831%

Employer’s proportionate share at MD  
0.04414492%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,084,661

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,687,374

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,175,865

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,982,492

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,298,760

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (60,274)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (8,060)

Employer’s Total Pension Expense/(Income)  
$ 1,230,426

<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>$ 227,484</td>
<td></td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,554,802</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 296,957</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 19,374</td>
<td>$ 239,896</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 47,274</td>
<td>$ 40,578</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,848,934</td>
<td>$ 577,431</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,271,503

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>$ 768,170</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>522,349</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(117,751)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>61,545</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>37,191</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,271,503</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 March 4, 2019.
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)]  
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)**  

<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>$7,781</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$53,181</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>$25,024</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$10,306</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$96,292</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$54,315</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>$31,995</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$22,654</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(88)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(466)</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>$54,315</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2530: River Road Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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>$ (2,813)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(9,126)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(37,760)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,340)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(59)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (62,100)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03631538%

Employer’s proportionate share at MD  
0.03311952%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,895,327

Employer’s proportionate share of system NPL/(A) at MD  
$ 5,017,171

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 8,384,641

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,237,600

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 974,389

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (103,338)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 22,285

Employer’s Total Pension Expense/(Income)  
$ 893,336

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 170,669 | $ 0 |
| Changes of assumptions | $ 1,166,483 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 222,791 |
| Changes in proportionate share | $ 19,129 | $ 404,718 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 164,880 | $ 34,977 |
| Total (prior to post-MD contributions) | $ 1,521,161 | $ 662,486 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 858,675 |

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>$ 552,121</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>376,159</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(100,714)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12,027</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,082</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 858,675</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01725635%
Employer's proportionate share at MD 0.01553603%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,326,163
Employer’s proportionate share of system NPL/(A) at MD $ 2,353,504
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,933,150
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,049,636

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 457,076
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (157,211)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 62,359

Employer’s Total Pension Expense/(Income) $ 362,224

<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>$ 80,059</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 104,509</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 462,553</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 173,428</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 800,672</td>
<td>$ 567,062</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 $ 233,610

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 195,999</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>105,869</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(83,814)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,891</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,665</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 233,610</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2536: Valley View Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)

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

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

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

Employer Pension Expense for Measurement Period

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

Employer’s Total Pension Expense/(Income)

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 0  $ 0
Changes of assumptions  $ 0  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 0
Changes in proportionate share  $ 0  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 1,108  $ 0
Total (prior to post-MD contributions)  $ 1,108  $ 0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,108

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>234</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>38</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>38</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,108</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2538: Clackamas Vector Control

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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>$ 79,472</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 56,061</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(1,882)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 31,254</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 9,978</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 174,883</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00216114%

Employer’s proportionate share at MD  
0.00312131%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 291,322

Employer’s proportionate share of system NPL/(A) at MD  
$ 472,837

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 790,201
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 210,880

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 91,830
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,265
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,377)

Employer’s Total Pension Expense/(Income)  
$ 87,718

<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>$ 16,085</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 109,934</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 20,997</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 80,199</td>
<td>$ 52,820</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 780</td>
<td>$ 17,802</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 206,998</td>
<td>$ 91,619</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>$ 115,379</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>$ 55,362</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 38,852</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,104)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18,230</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,038</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 115,379</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2541: Jackson County Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00198504%

Employer’s proportionate share at MD  
0.00156851%

Employer’s proportionate share of system NPL/(A) at prior MD  
$267,584

Employer’s proportionate share of system NPL/(A) at MD  
$237,609

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $397,089

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $105,971

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $46,146

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (9,948)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,458)

Employer’s Total Pension Expense/(Income)  
$33,740

Differences between expected and actual experience  
$8,083  $0

Changes of assumptions  
$55,244  $0

Net difference between projected and actual earnings on investments  
$0  $10,551

Changes in proportionate share  
$70,967  $93,147

Differences between employer contributions and employer’s proportionate share of system contributions  
$5,661  $8,874

Total (prior to post-MD contributions)  
$139,955  $112,572

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$27,383

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$17,108</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,094</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,588</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$766</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (175)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$27,383</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00590320%
Employer’s proportionate share at MD 0.00591105%

Employer’s proportionate share of system NPL/(A) at prior MD $795,754
Employer’s proportionate share of system NPL/(A) at MD $895,446
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $1,496,460
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $399,359

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $173,905
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(14,192)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,638

Employer’s Total Pension Expense/(Income) $165,351

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $30,460 $0
Changes of assumptions $208,190 $0
Net difference between projected and actual earnings on investments $0 $39,763
Changes in proportionate share $2,358 $38,504
Differences between employer contributions and employer’s proportionate share of system contributions $38,663 $7,223
Total (prior to post-MD contributions) $279,671 $85,490
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $194,181

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$104,266</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>73,848</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,985)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,906</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,146</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$194,181</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2544: Santa Clara Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00213673%

Employer’s proportionate share at MD  
0.00294943%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 288,032

Employer’s proportionate share of system NPL/(A) at MD  
$ 446,800

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 746,687
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 199,268

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 86,773
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,739)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 9,936

Employer’s Total Pension Expense/(Income)  
$ 94,970

| Differences between expected and actual experience | $ 15,199 | $ 0 |
| Changes of assumptions | $ 103,880 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 19,840 |
| Changes in proportionate share | $ 77,068 | $ 76,479 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 31,575 | $ 1,555 |
| Total (prior to post-MD contributions) | $ 227,722 | $ 97,874 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 129,848 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 63,033</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>41,071</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,628)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,766</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,607</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 129,848</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.08216137%
Employer’s proportionate share at MD 0.07462712%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,075,384
Employer’s proportionate share of system NPL/(A) at MD $ 11,305,026
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,892,834
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,041,911

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,195,558
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (145,564)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (36,015)

Employer’s Total Pension Expense/(Income) $ 2,013,979

Differences between expected and actual experience $ 384,563 $ 0
Changes of assumptions $ 2,628,397 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 502,007
Changes in proportionate share $ 49,413 $ 713,988
Differences between employer contributions and employer’s proportionate share of system contributions $ 25,009 $ 100,542
Total (prior to post-MD contributions) $ 3,087,382 $ 1,316,537
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,770,845

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>1st Fiscal Year</td>
<td>$ 1,236,392</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>816,760</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(290,858)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(25,783)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>34,335</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,770,845</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0

Net amortization of employer-specific deferred amounts from:
one Changes in proportionate share (per 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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01151580%

Employer’s proportionate share at MD  
0.01046768%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,552,334

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,585,716

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,650,030

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 707,211

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 307,963

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,707)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 16,024

Employer’s Total Pension Expense/(Income)  
$ 318,280

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 53,941  
$ 0

Changes of assumptions  
$ 368,676  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 70,415

Changes in proportionate share  
$ 73,337  
$ 116,831

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 52,967  
$ 3,551

Total (prior to post-MD contributions)  
$ 548,921  
$ 190,797

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 358,124

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>$ 207,949</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 142,665</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(11,474)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 12,292</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 6,692</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 358,124</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2550: Nyssa Road Assessment District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00289010%

Employer’s proportionate share at MD  
0.00250576%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  389,587

Employer’s proportionate share of system NPL/(A) at MD  
$ 379,590

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 634,366

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 169,293

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 73,720

- 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)  
    $ 28,444

Employer’s Total Pension Expense/(Income)  
$ 60,666

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 12,913 | $ 0
Changes of assumptions | $ 88,254 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 16,856
Changes in proportionate share | $ 0 | $ 126,561
Differences between employer contributions and employer’s proportionate share of system contributions | $ 72,962 | $ 0
Total (prior to post-MD contributions) | $ 174,129 | $ 143,417
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 30,712

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>$ 33,054</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,359</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(18,716)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>43</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,971</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 30,712</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2551: Sandy Fire Department  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 | $ 63,081 | $ 0 |
| Changes of assumptions | $ 431,145 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 82,346 |
| Changes in proportionate share | $ 52,742 | $ 52,455 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 62,180 | $ 151 |
| Total (prior to post-MD contributions) | $ 609,148 | $ 134,952 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 474,196 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 240,764</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 179,800</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,820</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 35,510</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,303</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 474,196</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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>$ 192,151</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 112,397</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(28,761)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 10,908</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,070</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 293,765</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2553: Tangent Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00230820%
Employer’s proportionate share at MD 0.00221519%

Employer’s proportionate share of system NPL/(A) at prior MD $ 311,146
Employer’s proportionate share of system NPL/(A) at MD $ 335,572
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 560,804
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 149,661

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 65,172
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,050)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 8,476

Employer's Total Pension Expense/(Income) $ 66,598

| Differences between expected and actual experience | $ 11,415 | $ 0 |
| Changes of assumptions | $ 78,020 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 14,901 |
| Changes in proportionate share | $ 901 | $ 24,377 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 27,224 | $ 28 |
| Total (prior to post-MD contributions) | $ 117,560 | $ 39,306 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 78,254 |

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>$ 43,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,372</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,549)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,931</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,114</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 78,254</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00067093%
Employer’s proportionate share at MD 0.00094757%

Employer’s proportionate share of system NPL/(A) at prior MD $ 90,442

Employer’s proportionate share of system NPL/(A) at MD $ 143,544
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 239,890
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 64,019

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 27,878
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,691
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 948

Employer’s Total Pension Expense/(Income) $ 34,517

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 4,883 | $ 0 |
| Changes of assumptions | $ 33,374 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 6,374 |
| Changes in proportionate share | $ 23,460 | $ 220 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,016 | $ 89 |
| Total (prior to post-MD contributions) | $ 63,733 | $ 6,683 |

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 57,050

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>$ 24,519</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,831</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,456</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,314</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,930</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 57,050</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2556: Jackson County Fire District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.04358174%

Employer’s proportionate share at MD
0.04497503%

Employer’s proportionate share of system NPL/(A) at prior MD $ 5,874,835

Employer’s proportionate share of system NPL/(A) at MD $ 6,813,125

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,386,018
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,038,575

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,323,182

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 20,812
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (85,001)

Employer’s Total Pension Expense/(Income) $ 1,258,993

Deferred Outflow of Resources

Differences between expected and actual experience $ 231,762
Changes of assumptions $ 1,584,039
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 339,948
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total (prior to post-MD contributions) $ 2,155,749
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,505,144

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>$ 799,149</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>581,762</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(24,211)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>107,312</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>41,131</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,505,144</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2557: Estacada Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00853871%

Employer’s proportionate share at MD  
0.01000102%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,151,021

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,515,023

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,531,889

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 675,683

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 294,234

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 95,379
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(50,655)

Employer’s Total Pension Expense/(Income)  
$ 338,958

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 51,537 | $ 0 |
| Changes of assumptions | $ 352,240 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 67,276 |
| Changes in proportionate share | $ 291,912 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 145,212 |
| Total (prior to post-MD contributions) | $ 695,689 | $ 212,488 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 483,201 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 235,442</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>177,087</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>21,095</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>38,062</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,514</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 483,201</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.03201644%
Employer’s proportionate share at MD  
0.03000636%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,315,828
Employer’s proportionate share of system NPL/(A) at MD  
$ 4,545,568
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 7,596,503
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,027,271

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 882,798
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (530)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 9,576

Employer’s Total Pension Expense/(Income)  
$ 891,844

Deferred Outflow of Resources
 Deferred Inflow of Resources
Differences between expected and actual experience  
$ 154,627  
$ 0
Changes of assumptions  
$ 1,056,836  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 201,849
Changes in proportionate share  
$ 237,461  
$ 267,372
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 105,443  
$ 29,358
Total (prior to post-MD contributions)  
$ 1,554,367  
$ 498,579
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,055,788

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>$ 579,688</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 410,792</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,731)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>55,244</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,795</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,055,788</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00334331%
Employer’s proportionate share at MD  0.00320950%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 450,679
Employer’s proportionate share of system NPL/(A) at MD  $ 486,197
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 812,527
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 216,838

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 94,425
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (704)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,964)

Employer’s Total Pension Expense/(Income)  $ 89,757

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 16,539  |  | $ 0
Changes of assumptions  $ 113,040  |  | $ 0
Net difference between projected and actual earnings on investments  |  $ 0  |  $ 21,590
Changes in proportionate share  $ 17,738  |  |  $ 23,025
Differences between employer contributions and employer’s proportionate share of system contributions  $ 9,391  |  |  $ 8,242
Total (prior to post-MD contributions)  |  $ 156,708  |  $ 52,857
Contributions subsequent to the MD  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ 103,851

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 56,994</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>40,522</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,156)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,713</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,777</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 103,851</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
### Oregon Public Employees Retirement System
#### Schedule of Pension Amounts under GASB 68
##### Employer #2562: Wy’East Fire District

<table>
<thead>
<tr>
<th>Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]</th>
<th>June 30, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
<td>December 31, 2016</td>
</tr>
<tr>
<td>Discount rate</td>
<td>7.20%</td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.00052762%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.00050111%</td>
</tr>
</tbody>
</table>

**Employer’s proportionate share of system NPL/(A) at prior MD** $71,123

**Employer’s proportionate share of system NPL/(A) at MD** $75,912

- Sensitivity: NPL/(A) using discount rate 1.00% lower $126,863
- Sensitivity: NPL/(A) using discount rate 1.00% higher $33,856

#### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $14,743
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $18,048
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $8,389

**Employer’s Total Pension Expense/(Income)** $5,084

<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>$2,582</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$17,649</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>$1,239</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$31,388</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$52,858</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$3,538</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>$ (90)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(2,956)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>417</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,048</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,120</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,538</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2563: Central Oregon Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01949584%

Employer’s proportionate share at MD  
0.01995933%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,628,047

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,023,576

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 5,052,966

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,348,480

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 587,211

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (10,243)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 26,766

Employer’s Total Pension Expense/(Income)  
$ 603,734

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 102,853 | $ 0 |
| Changes of assumptions | $ 702,976 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 134,264 |
| Changes in proportionate share | $ 41,796 | $ 62,596 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 83,788 | $ 5,458 |
| Total (prior to post-MD contributions) | $ 931,413 | $ 202,318 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 729,095

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 393,864</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 279,653</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(16,992)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>51,794</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,777</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 729,095</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2564: Illinois Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00407524%
Employer's proportionate share at MD 0.00450898%

Employer's proportionate share of system NPL/(A) at prior MD $ 549,344
Employer's proportionate share of system NPL/(A) at MD $ 683,051

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,141,507
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 304,633

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $ 132,656
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 31,313
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (17,963)

Employer's Total Pension Expense/(Income) $ 146,006

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 23,235 | $ 0 |
| Changes of assumptions | $ 158,808 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 30,331 |
| Changes in proportionate share | $ 84,025 | $ 7,759 |
| Differences between employer contributions and employer's proportionate share of system contributions | $ 0 | $ 45,578 |
| Total (prior to post-MD contributions) | $ 266,068 | $ 83,668 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 182,400 |

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

<table>
<thead>
<tr>
<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>$ 99,209</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 71,563</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(4,683)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ 11,372</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$ 4,939</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 182,400</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00222089%
Employer's proportionate share at MD 0.00131380%

Employer’s proportionate share of system NPL/(A) at prior MD $ 299,377
Employer’s proportionate share of system NPL/(A) at MD $ 199,023

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 332,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 88,762

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 38,652
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,849)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,739

Employer's Total Pension Expense/(Income) $ 19,542

<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>$ 46,273</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 8,838</td>
</tr>
</tbody>
</table>

| Changes in proportionate share | $ 0                           | $ 85,829                     |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,994                      | $ 716                        |

Total (prior to post-MD contributions) $ 63,037 $ 95,383
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (32,346)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 5,889</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(1,093)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(20,014)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(14,878)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,250)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (32,346)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2568: Molalla Rural Fire Protection District 73

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01560444%

Employer’s proportionate share at MD  
0.01482870%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  2,103,484

Employer’s proportionate share of system NPL/(A) at MD  
$  2,246,353

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  3,754,080
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  1,001,847

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  436,266

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  60,360
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  63,605

Employer’s Total Pension Expense/(Income)  
$  560,231

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$  76,414  
$  0

Changes of assumptions  
$  522,273  
$  0

Net difference between projected and actual earnings on investments  
$  0  
$  99,751

Changes in proportionate share  
$  202,309  
$  68,777

Differences between employer contributions and employer’s proportionate share of system contributions  
$  178,491  
$  0

Total (prior to post-MD contributions)  
$  979,487  
$  168,528

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$  810,959

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 403,999</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>313,485</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>37,781</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>41,741</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,953</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 810,959</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.03224289%
Employer’s proportionate share at MD  0.02395770%
Employer’s proportionate share of system NPL/(A) at prior MD  $4,346,354
Employer’s proportionate share of system NPL/(A) at MD  $3,629,276
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $6,065,206
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $1,618,615

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $704,845
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (221,600)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 52,426

Employer’s Total Pension Expense/(Income)  $535,671

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 123,457 | $ 0 |
| Changes of assumptions | $ 843,800 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 161,160 |
| Changes in proportionate share | $ 12,133 | $ 813,031 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 181,645 | $ 14,069 |
| Total (prior to post-MD contributions) | $ 1,161,035 | $ 988,260 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 172,775 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 287,654</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>170,370</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(167,934)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(106,421)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(10,894)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 172,775</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00324460%
Employer’s proportionate share at MD | 0.00296931%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 437,373
Employer’s proportionate share of system NPL/(A) at MD | $ 449,811
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 751,720
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 200,611

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 87,358
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (17,228)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 16,574

**Employer’s Total Pension Expense/(Income)** | $ 86,704

| Differences between expected and actual experience | $ 15,301 | $ 0 |
| Changes of assumptions | $ 104,580 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 19,974 |
| Changes in proportionate share | $ 7,174 | $ 70,620 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 55,960 | $ 0 |
| Total (prior to post-MD contributions) | $ 183,015 | $ 90,594 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 92,421 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 55,497</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,830</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,685)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,752</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,027</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 92,421</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00362602%

Employer’s proportionate share at MD  
0.00407845%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 488,789

Employer’s proportionate share of system NPL/(A) at MD  
$ 617,831

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,032,513

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 275,546

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 119,990

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 13,881
  - 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)  
$ 133,698

<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>$ 143,645</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 27,435</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 67,936</td>
<td>$ 11,419</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 9,818</td>
<td>$ 2,019</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 242,416</td>
<td>$ 40,873</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>$ 201,543</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>$ 92,377</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>75,753</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,133</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18,517</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,763</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 201,543</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)               December 31, 2016
Discount rate                                                        7.20%
Employer’s proportionate share at prior MD                           0.00325644%
Employer’s proportionate share at MD                                  0.00504267%

Employer’s proportionate share of system NPL/(A) at prior MD      $  438,969
Employer’s proportionate share of system NPL/(A) at MD           $  763,898
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower       $  1,276,618
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher      $  340,690

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $  148,357
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,039)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ (376)

Employer’s Total Pension Expense/(Income)                             $  133,942

<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>$ 25,986</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 177,605</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 33,921</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 211,204</td>
<td>$ 162,110</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 24,118</td>
<td>$ 20,868</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 438,913</td>
<td>$ 216,899</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>$ 222,014</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>$ 80,974</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>54,263</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,117</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>48,649</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,010</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 222,014</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00151424%
Employer’s proportionate share at MD 0.00079926%

Employer’s proportionate share of system NPL/(A) at prior MD $ 204,120
Employer’s proportionate share of system NPL/(A) at MD $ 121,077
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 202,343
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 53,999

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 23,515
  ▪ Net amortization of employer-specific deferred amounts from:
   o Changes in proportionate share (per paragraph 54 of GASB 68) $ (29,515)
   o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,582

Employer’s Total Pension Expense/(Income) $ (2,418)

| Differences between expected and actual experience | $ 4,119 | $ 0 |
| Changes of assumptions | $ 28,150 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 5,377 |
| Changes in proportionate share | $ 18,620 | $ 129,075 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 30,977 | $ 10,944 |
| Total (prior to post-MD contributions) | $ 81,866 | $ 145,396 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (63,530) |

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>$ (10,337)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(12,883)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(27,559)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,000)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(750)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -63,530</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00409740%
Employer’s proportionate share at MD 0.00449205%

Employer’s proportionate share of system NPL/(A) at prior MD $ 552,331
Employer’s proportionate share of system NPL/(A) at MD $ 680,486
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,137,221
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 303,489

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 132,158
  ▪ Net amortization of employer-specific deferred amounts from:
    ▪ Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,395
    ▪ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,074)

Employer’s Total Pension Expense/(Income) $ 135,479

<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 $ 23,148</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions $ 158,212</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $ 0</td>
<td>$ 30,217</td>
</tr>
<tr>
<td>Changes in proportionate share $ 35,578</td>
<td>$ 16,925</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $ 9,068</td>
<td>$ 9,450</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $ 226,006</td>
<td>$ 56,592</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $ 169,414</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>$ 88,827</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 63,760</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,539)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14,121</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,244</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 169,414</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2576: Depoe Bay Rural Fire Protection District  

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**  
June 30, 2018  

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2016  

**Discount rate**  
7.20%  

**Employer’s proportionate share at prior MD**  
0.00665989%  

**Employer’s proportionate share at MD**  
0.01072298%  

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$ 897,756  

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 1,624,390  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,714,663  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 724,459  

**Employer Pension Expense for Measurement Period**  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 315,474  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 95,487  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,140  

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

$ 416,101  

<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>$ 55,257</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 377,668</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>$ 379,273</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 21,652</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 833,850</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 747,685</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>$ 304,388</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>244,516</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>72,069</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>101,095</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25,615</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 747,685</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02250846%
Employer’s proportionate share at MD 0.02732432%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,034,149
Employer’s proportionate share of system NPL/(A) at MD $ 4,139,275

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,917,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,846,069

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 803,892
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 38,668
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (11,006)

Employer’s Total Pension Expense/(Income) $ 831,554

Deferred Outflow of Resources $ 140,806
Deferred Inflow of Resources $ 0

Differences between expected and actual experience $ 140,806
Changes of assumptions $ 962,373
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 398,962
Differences between employer contributions and employer’s proportionate share of system contributions $ 38,003
Total (prior to post-MD contributions) $ 1,540,144
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 1,157,342

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 550,082</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>408,845</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>20,181</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>135,531</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,703</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,157,342</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.05738374%
Employer’s proportionate share at MD 0.04684115%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,735,350
Employer’s proportionate share of system NPL/(A) at MD $ 7,095,817

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,858,451
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,164,653

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,378,084
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (345,918)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 494,845

Employer’s Total Pension Expense/(Income) $ 1,527,011

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 241,378 $ 0
Changes of assumptions $ 1,649,764 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 315,094
Changes in proportionate share $ 9,612 $ 1,183,076
Differences between employer contributions and employer’s proportionate share of system contributions $ 826,100 $ 13,777
Total (prior to post-MD contributions) $ 2,726,854 $ 1,511,947
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,214,907

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 911,369</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 471,510</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(169,296)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,177)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,502</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,214,907</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
**Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]**: June 30, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**: December 31, 2016

**Discount rate**: 7.20%

**Employer’s proportionate share at prior MD**: 0.00286924%

**Employer’s proportionate share at MD**: 0.00268032%

**Employer’s proportionate share of system NPL/(A) at prior MD**: $386,775

**Employer’s proportionate share of system NPL/(A) at MD**: $406,033

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $678,558
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $181,086

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $78,856
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(10,696)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(7,413)

**Employer’s Total Pension Expense/(Income)**: $60,747

| Differences between expected and actual experience | $13,812 | $0 |
| Changes of assumptions | $94,402 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $18,030 |
| Changes in proportionate share | $5,902 | $47,133 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $13,999 |
| Total (prior to post-MD contributions) | $114,116 | $79,162 |
| Contributions subsequent to the MD | TBD | N/A |

**Net Deferred Outflow/(Inflow) of Resources**: $34,954

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>$33,240</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,566</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(16,894)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,434)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,476</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$34,954</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2582: Talent Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00693821%
Employer’s proportionate share at MD 0.00695339%

Employer’s proportionate share of system NPL/(A) at prior MD $ 935,273
Employer’s proportionate share of system NPL/(A) at MD $ 1,053,347
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,760,342
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 469,781

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 204,571
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (21,885)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,102

Employer’s Total Pension Expense/(Income) $ 193,788

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 35,832 $ 0
Changes of assumptions $ 244,901 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 46,775
Changes in proportionate share $ 1,254 $ 53,253
Differences between employer contributions and employer’s proportionate share of system contributions $ 63,569 $ 8,988
Total (prior to post-MD contributions) $ 345,556 $ 109,016
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 236,540

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>$ 122,352</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>88,164</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,295)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>21,642</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,677</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 236,540</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00356980%

Employer’s proportionate share at MD  
0.00346975%

Employer’s proportionate share of system NPL/(A) at prior MD  
$481,210

Employer’s proportionate share of system NPL/(A) at MD  
$525,621

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $878,413

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $234,421

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $102,081

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $(4,332)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $17,800

Employer’s Total Pension Expense/(Income)  
$115,549

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | 17,880 | 0 |
| Changes of assumptions | 122,206 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 23,341 |
| Changes in proportionate share | 7,387 | 22,347 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 42,443 | 0 |
| Total (prior to post-MD contributions) | 189,916 | 45,688 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 144,228 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$78,056</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>55,960</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,071)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,950</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,334</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$144,228</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016
Discount rate
7.20%
Employer’s proportionate share at prior MD
0.00170731%
Employer’s proportionate share at MD
0.00263301%
Employer’s proportionate share of system NPL/(A) at prior MD
$230,146
Employer’s proportionate share of system NPL/(A) at MD
$398,866
- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $666,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $177,890

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)
  $77,464
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $1,166
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $(4,601)
Employer’s Total Pension Expense/(Income)
$74,029

Deferred Outflow of Resources

Differences between expected and actual experience
$13,568
Changes of assumptions
$92,736
Net difference between projected and actual earnings on investments
$0
Changes in proportionate share
$79,562
Differences between employer contributions and employer’s proportionate share of system contributions
$4,113
Total (prior to post-MD contributions)
$189,979
Contributions subsequent to the MD
TBD
Net Deferred Outflow/(Inflow) of Resources
$106,795

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>$46,786</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$32,778</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,471</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$19,202</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,557</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$106,795</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01059883%
Employer’s proportionate share at MD 0.01157801%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,428,726
Employer’s proportionate share of system NPL/(A) at MD $ 1,753,916
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,931,125
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 782,226

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 340,629
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 58,393
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (5,789)

Employer’s Total Pension Expense/(Income) $ 393,233

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 59,663 $ 0
Changes of assumptions $ 407,782 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 77,884
Changes in proportionate share $ 209,764 $ 66,689
Differences between employer contributions and employer’s proportionate share of system contributions $ 7,546 $ 20,602
Total (prior to post-MD contributions) $ 684,755 $ 165,175
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 519,580

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 272,109</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>202,600</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,281)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>35,673</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,479</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 519,580</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00484003%

Employer’s proportionate share at MD
0.00554739%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 652,438

Employer’s proportionate share of system NPL/(A) at MD
$ 840,357

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 1,404,395

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 374,789

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 163,206

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (29,983)
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)
    $ 17,253

Employer’s Total Pension Expense/(Income)
$ 150,476

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience
$ 28,586
Changes of assumptions
$ 195,381
Net difference between projected and actual earnings on investments
$ 0
Changes in proportionate share
$ 60,884
Differences between employer contributions and employer’s proportionate share of system contributions
$ 53,569
Total (prior to post-MD contributions)
$ 338,420
Contributions subsequent to the MD
TBD
Net Deferred Outflow/(Inflow) of Resources
$ 157,122

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 91,508</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>57,994</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(21,300)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,204</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,717</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 157,122</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2590: Redmond Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.05411386%
Employer’s proportionate share at MD 0.04946503%

Employer’s proportionate share of system NPL/(A) at prior MD $ 7,294,569
Employer’s proportionate share of system NPL/(A) at MD $ 7,493,301
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,522,721
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,341,926

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,455,280
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (135,164)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 50,178

Employer’s Total Pension Expense/(Income) $ 1,370,294

| Differences between expected and actual experience | $ 254,900 | $ 0 |
| Changes of assumptions | $ 1,742,178 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 332,745 |
| Changes in proportionate share | $ 41,859 | $ 600,371 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 186,437 | $ 12,508 |
| Total (prior to post-MD contributions) | $ 2,225,374 | $ 945,624 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,279,750 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 851,864</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 556,675</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(178,374)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18,241</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,344</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,279,750</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00492598%
Employer’s proportionate share at MD 0.00291555%

Employer’s proportionate share of system NPL/(A) at prior MD $ 664,024
Employer’s proportionate share of system NPL/(A) at MD $ 441,667
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 738,110
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 196,979

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 85,777
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (42,744)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (5,722)

Employer’s Total Pension Expense/(Income) $ 37,311

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 15,024 $ 0
Changes of assumptions $ 102,687 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 19,613
Changes in proportionate share $ 24,536 $ 190,573
Differences between employer contributions and employer’s proportionate share of system contributions $ 5,627 $ 14,668
Total (prior to post-MD contributions) $ 147,874 $ 224,854
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (76,980)

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>$ 7,336</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(6,287)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(41,248)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(31,667)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,113)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -76,980</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.59201276%

Employer’s proportionate share at MD  
0.59897179%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 79,803,544

Employer’s proportionate share of system NPL/(A) at MD  
$ 90,736,337

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 151,637,561

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 40,467,361

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 17,621,975

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 949,184
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (903,266)

Employer’s Total Pension Expense/(Income)  
$ 17,667,893

Deferred Outflow of Resources          Deferred Inflow of Resources

| Differences between expected and actual experience  | $ 3,086,579  | $ 0 |
| Changes of assumptions                        | $ 21,096,026 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 4,029,206 |
| Changes in proportionate share                | $ 3,134,529  | $ 102,691 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 1,887,475 |
| Total (prior to post-MD contributions)        | $ 27,317,134 | $ 6,019,372 |
| Contributions subsequent to the MD            | TBD          | N/A |
| Net Deferred Outflow/(Inflow) of Resources    | $ 21,297,762 |

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>$ 11,491,861</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,361,329</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(366,084)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,281,146</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>529,509</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 21,297,762</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 March 4, 2019.
## Oregon Public Employees Retirement System

### Schedule of Pension Amounts under GASB 68

**Employer #2595: Canby Fire District**

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

- June 30, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**

- December 31, 2016

**Discount rate**

- 7.20%

**Employer’s proportionate share at prior MD**

- 0.02336047%

**Employer’s proportionate share at MD**

- 0.02189619%

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

- $3,149,000

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

- $3,316,984

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

  - $5,543,308

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

  - $1,479,337

### Employer Pension Expense for Measurement Period

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

  - $644,194

- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    - $(139,613)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    - $60,213

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

  - $564,794

### Deferred Outflow of Resources

| Differences between expected and actual experience | $112,834 | $0 |
| Changes of assumptions | $771,193 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $147,293 |
| Changes in proportionate share | $5,111 | $471,249 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $190,846 | $0 |
| Total (prior to post-MD contributions) | $1,079,984 | $618,542 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $461,442 |

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

<table>
<thead>
<tr>
<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>$334,501</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$202,305</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$(113,578)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$18,693</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$19,521</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$461,442</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2596: Bend Parks & Recreation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04996460%

Employer’s proportionate share at MD  
0.05535949%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,735,247

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,386,234

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,014,981

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,740,164

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,628,697

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 57,447
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 70,958

Employer’s Total Pension Expense/(Income)  
$ 1,757,102

<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>$ 1,949,783</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 372,396</td>
</tr>
</tbody>
</table>

| Changes in proportionate share                        | $ 467,738                    | $ 195,185                     |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 339,715                  | $ 35,116                      |

Total (prior to post-MD contributions)  
$ 3,042,511  

Contributions subsequent to the MD  
TBD  

Net Deferred Outflow/(Inflow) of Resources  
$ 2,439,814

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,182,955</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>879,886</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>52,462</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>245,973</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>78,538</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,439,814</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2597: Mapleton Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00036179%

Employer’s proportionate share at MD  
0.00037979%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 48,769

Employer’s proportionate share of system NPL/(A) at MD  
$ 57,533

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 96,149

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 25,659

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 11,174

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,547)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,367

Employer’s Total Pension Expense/(Income)  
$ 12,994

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
</table>
| Differences between expected and actual experience  
  $ 1,957 |  $ 0 |
| Changes of assumptions  
  $ 13,376 |  $ 0 |
| Net difference between projected and actual earnings on investments  
  $ 0 |  $ 2,555 |
| Changes in proportionate share  
  $ 1,487 |  $ 4,788 |
| Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 9,586 |  $ 0 |
| Total (prior to post-MD contributions)  
  $ 26,406 |  $ 7,343 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 19,063

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

<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  
  $ 8,902 | |
| 2nd Fiscal Year  
  $ 6,545 | |
| 3rd Fiscal Year  
  $ 919 | |
| 4th Fiscal Year  
  $ 2,094 | |
| 5th Fiscal Year  
  $ 604 | |
| Thereafter  
  $ 0 | |
| Total  
  $ 19,063 | |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00049743%
Employer’s proportionate share at MD | 0.00230648%

Employer’s proportionate share of system NPL/(A) at prior MD | $67,054
Employer’s proportionate share of system NPL/(A) at MD | $349,401

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $583,916
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $155,829

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $67,858
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $34,433
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(11,081)

Employer’s Total Pension Expense/(Income) | $91,210

| Differences between expected and actual experience | $11,886 | $0
| Changes of assumptions | $81,235 | $0
| Net difference between projected and actual earnings on investments | $0 | $15,515
| Changes in proportionate share | $167,894 | $11,141
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $32,447
| Total (prior to post-MD contributions) | $261,015 | $59,103
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $201,912

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$68,534</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62,374</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>28,783</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>34,281</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,939</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$201,912</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00895605%
Employer’s proportionate share at MD  0.00850528%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,207,279
Employer’s proportionate share of system NPL/(A) at MD  $ 1,288,438
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,153,223
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 574,628

Employer Pension Expense for Measurement Period
  ▪  Employer’s proportionate share of collective system Pension Expense/(Income)  $ 250,229
  ▪  Net amortization of employer-specific deferred amounts from:
    o  Changes in proportionate share (per paragraph 54 of GASB 68)  $ (19,474)
    o  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (9,195)

Employer Total Pension Expense/(Income)  $ 221,560

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 43,829  $ 0
Changes of assumptions  $ 299,559  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 57,214
Changes in proportionate share  $ 3,781  $ 62,252
Differences between employer contributions and employer’s proportionate share of system contributions  $ 5,320  $ 15,314
Total (prior to post-MD contributions)  $ 352,489  $ 134,780
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 217,709

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 134,597</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 94,405</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(23,428)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,532</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,604</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 217,709</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2600: Winston-Dillard Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00466655%

Employer’s proportionate share at MD  
0.00467328%

Employer’s proportionate share of system NPL/(A) at prior MD  
$629,053

Employer’s proportionate share of system NPL/(A) at MD  
$707,940

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,183,102
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $315,733

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $137,490

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,983)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (940)

Employer’s Total Pension Expense/(Income)  
$128,567

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$24,082 | $0
Changes of assumptions  
$164,595 | $0
Net difference between projected and actual earnings on investments  
$0 | $31,437
Changes in proportionate share  
$4,023 | $28,254
Differences between employer contributions and employer’s proportionate share of system contributions  
$7,560 | $3,979
Total (prior to post-MD contributions)  
$200,260 | $63,670
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$136,590

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>$80,028</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>54,105</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(10,743)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,859</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,340</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$136,590</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2601: Baker Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00006622%

Employer’s proportionate share at MD
0.00009264%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 8,926

Employer’s proportionate share of system NPL/(A) at MD
$ 14,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 23,453

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 6,259

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 2,726

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (278)
  - 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)
$ 2,305

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 477 | $ 0 |
| Changes of assumptions | $ 3,263 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 623 |
| Changes in proportionate share | $ 6,447 | $ 5,582 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,092 | $ 1,479 |
| Total (prior to post-MD contributions) | $ 11,279 | $ 7,684 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,595 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,371</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>712</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>608</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>767</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>137</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,595</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2602: Aumsville Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer's proportionate share at prior MD
0.00277432%

Employer's proportionate share at MD
0.00235849%

Employer's proportionate share of system NPL/(A) at prior MD
$ 373,979

Employer's proportionate share of system NPL/(A) at MD
$ 357,280

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 597,083

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 159,343

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)
  $ 69,388

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (4,911)
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)
    $ (2,803)

Employer's Total Pension Expense/(Income)
$ 61,674

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 12,154 | $ 0
Changes of assumptions | $ 83,067 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 15,865
Changes in proportionate share | $ 22,573 | $ 46,670
Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,468 | $ 13,807
Total (prior to post-MD contributions) | $ 119,262 | $ 76,342
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 42,920

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>$ 36,560</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 21,404</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(10,919)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,252)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>126</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 42,920</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00241593%
Employer’s proportionate share at MD  0.00208881%

Employer’s proportionate share of system NPL/(A) at prior MD  $  325,668
Employer’s proportionate share of system NPL/(A) at MD  $  316,427
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $  528,810
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $  141,123

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $  61,454
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (11,867)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (2,083)

Employer’s Total Pension Expense/(Income)  $  47,504

<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>$ 10,764</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 73,569</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 14,051</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 1,208</td>
<td>$ 43,112</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,518</td>
<td>$ 3,773</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 88,059</td>
<td>$ 60,936</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>$ 27,123</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>$ 25,967</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,178</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,233)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,481)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>692</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,123</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00281563%

Employer’s proportionate share at MD 0.00232398%

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

$379,548

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

$352,052

- Sensitivity: NPL/(A) using discount rate 1.00% lower $588,346
- Sensitivity: NPL/(A) using discount rate 1.00% higher $157,011

### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $68,372
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(7,060)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(7,845)

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

$53,467

<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 $11,976 $0</td>
<td></td>
</tr>
<tr>
<td>Changes of assumptions $81,852 $0</td>
<td></td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $0 $15,633</td>
<td></td>
</tr>
<tr>
<td>Changes in proportionate share $11,664 $51,570</td>
<td></td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $0 $16,747</td>
<td></td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $105,492 $83,950</td>
<td></td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD N/A</td>
<td></td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $21,542</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>$29,631</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,382</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(18,179)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(7,326)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>34</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$21,542</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2605: Scio Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00109348%

Employer’s proportionate share at MD
0.00121877%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 147,402

Employer’s proportionate share of system NPL/(A) at MD
$ 184,628

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 308,548
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 82,342

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 35,857

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 17,084
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    (2,177)

Employer’s Total Pension Expense/(Income)
$ 50,764

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 6,280 | $ 0 |
| Changes of assumptions | $ 42,926 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 8,199 |
| Changes in proportionate share | $ 48,499 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,766 | $ 8,630 |
| Total (prior to post-MD contributions) | $ 100,471 | $ 16,829 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources

$ 83,642

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>$ 38,070</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,228</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,511</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,124</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,710</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 83,642</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00947292%

Employer’s proportionate share at MD  
0.00934886%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,276,953

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,416,229

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,366,786

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 631,622

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 275,047

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (32,841)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (11,594)

Employer’s Total Pension Expense/(Income)  
$ 230,612

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 48,176 | $ 0 |
| Changes of assumptions | $ 329,271 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 62,889 |
| Changes in proportionate share | $ 101,052 | $ 152,499 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 18,018 | $ 33,475 |
| Total (prior to post-MD contributions) | $ 496,517 | $ 248,863 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 247,654 |

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>$ 134,820</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>90,482</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,539)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,798</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,093</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 247,654</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01210369%

Employer’s proportionate share at MD  
0.01121771%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,631,582

Employer’s proportionate share of system NPL/(A) at MD  
$1,699,335

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,839,910

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $757,884

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $330,029

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (41,510)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $31,308

Employer’s Total Pension Expense/(Income)  
$319,827

Deferred Outflow of Resources  
$57,806

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$57,806

Changes of assumptions  
$395,092

Net difference between projected and actual earnings on investments  
$0

Changes in proportionate share  
$57,573

Differences between employer contributions and employer’s proportionate share of system contributions  
$111,047

Total (prior to post-MD contributions)  
$621,518

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$370,194

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$202,163</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>138,410</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,178)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25,405</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,394</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$370,194</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2608: Gaston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] : June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) : December 31, 2016

Discount rate : 7.20%
Employer’s proportionate share at prior MD : 0.00132639%
Employer’s proportionate share at MD : 0.00132695%

Employer’s proportionate share of system NPL/(A) at prior MD : $178,798
Employer’s proportionate share of system NPL/(A) at MD : $201,015

- Sensitivity: NPL/(A) using discount rate 1.00% lower : $335,935
- Sensitivity: NPL/(A) using discount rate 1.00% higher : $89,651

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) : $39,039
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) : $(450)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) : $1,424

Employer’s Total Pension Expense/(Income) : $40,013

<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>$46,736</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$8,926</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$2,538</td>
<td>$3,595</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$13,515</td>
<td>$2,692</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$69,627</td>
<td>$15,213</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>$54,414</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>$26,505</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>20,112</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,261</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,946</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,589</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$54,414</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00465765%
Employer’s proportionate share at MD 0.00492148%

Employer’s proportionate share of system NPL/(A) at prior MD $ 627,853
Employer’s proportionate share of system NPL/(A) at MD $ 745,539

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,245,937
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 332,502

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 144,792
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 37,785
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 21,920

Employer’s Total Pension Expense/(Income) $ 204,497

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 25,361 | $ 0 |
| Changes of assumptions | $ 173,336 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 33,106 |
| Changes in proportionate share | $ 109,875 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 21,130 | $ 34,767 |
| Total (prior to post-MD contributions) | $ 329,702 | $ 67,873 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 261,829 |

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>$ 142,455</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>95,511</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,820</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,096</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,948</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 261,829</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03949699%

Employer’s proportionate share at MD  
0.04031431%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,324,209

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,107,087

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 10,206,096

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,723,690

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,186,062

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (167,095)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (45,304)

Employer’s Total Pension Expense/(Income)  
$ 973,663

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 207,745 | $ 0
Changes of assumptions  
$ 1,419,886 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 271,189
Changes in proportionate share  
$ 67,547 | $ 504,489
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 31,749 | $ 66,145
Total (prior to post-MD contributions)  
$ 1,726,927 | $ 841,823
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 885,104

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

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year | $ 561,863
2nd Fiscal Year | 372,160
3rd Fiscal Year | (155,398)
4th Fiscal Year | 66,960
5th Fiscal Year | 39,519
Thereafter | 0
Total | $ 885,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00117201%

Employer’s proportionate share at MD
0.00122249%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 157,987

Employer’s proportionate share of system NPL/(A) at MD
$ 185,191

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 309,489
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 82,593

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 35,966
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (8,161)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ (108)

Employer’s Total Pension Expense/(Income)
$ 27,697

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 6,300 | $ 0 |
| Changes of assumptions | $ 43,057 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 8,224 |
| Changes in proportionate share | $ 4,172 | $ 21,013 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 8,328 | $ 2,184 |
| Total (prior to post-MD contributions) | $ 61,857 | $ 31,421 |

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 30,436

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 15,631</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,833</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,315)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,819</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,468</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 30,436</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00094150%

Employer’s proportionate share at MD  
0.00048278%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 126,915

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 73,135

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 122,222
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 32,617

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 14,204

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,466)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (9,468)

**Employer’s Total Pension Expense/(Income)**  
$ (7,730)

| Differences between expected and actual experience | $ 2,488 | $ 0 |
| Changes of assumptions | $ 17,004 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,248 |
| Changes in proportionate share | $ 0 | $ 47,055 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 20,418 |
| Total (prior to post-MD contributions) | $ 19,492 | $ 70,721 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ (51,229)

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>$ (11,957)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(11,916)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(15,361)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,362)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,633)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -51,229</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $  0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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)

Deferred Outflow of Resources        Deferred Inflow of Resources
Differences between expected and actual experience  $  0                    $  0
Changes of assumptions                  $  0                    $  0
Net difference between projected and actual earnings on investments  $  0                    $  0
Changes in proportionate share          $  0                    $  0
Differences between employer contributions and employer’s proportionate share of system contributions  $  0                    $  0
Total (prior to post-MD contributions)  $  0                    $  0
Contributions subsequent to the MD     TBD                    N/A
Net Deferred Outflow/(Inflow) 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>$</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.27052572%
Employer’s proportionate share at MD 0.28021166%

Employer’s proportionate share of system NPL/(A) at prior MD $ 36,466,969
Employer’s proportionate share of system NPL/(A) at MD $ 42,448,376

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 70,939,255
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 18,931,486

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 8,243,932
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 364,831
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(860,838)

Employer’s Total Pension Expense/(Income) $ 7,747,925

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 1,443,967 | $ 0 |
| Changes of assumptions | $ 9,869,167 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,884,948 |
| Changes in proportionate share | $ 1,477,994 | $ 95,957 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 2,142,606 |
| Total (prior to post-MD contributions) | $ 12,791,128 | $ 4,123,511 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 8,667,617 |

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>$ 4,877,303</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,488,042</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(567,786)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>590,670</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>279,388</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,667,617</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2618: Estacada Cemetery District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

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

<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>$ 365</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 365</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>$ 365</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>$ 294</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>71</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>$ 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00447770%
Employer’s proportionate share at MD 0.00736392%

Employer’s proportionate share of system NPL/(A) at prior MD $ 603,596
Employer’s proportionate share of system NPL/(A) at MD $ 1,115,537

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,864,273
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 497,517

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 216,649
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 42,791
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 15,136

Employer’s Total Pension Expense/(Income) $ 274,576

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $ 37,947 | $ 0
Changes of assumptions | $ 259,360 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 49,536
Changes in proportionate share | $ 238,529 | $ 29,904
Differences between employer contributions and employer’s proportionate share of system contributions | $ 57,435 | $ 1,990
Total (prior to post-MD contributions) | $ 593,271 | $ 81,430
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 511,841

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 198,296</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>160,170</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>56,726</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>77,779</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,871</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 511,841</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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>$7,436</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,226</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,775</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$3,541</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$725</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$21,703</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00078253%
Employer's proportionate share at MD 0.00081017%

Employer's proportionate share of system NPL/(A) at prior MD $ 105,485
Employer’s proportionate share of system NPL/(A) at MD $ 122,730

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 205,105
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 54,736

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 23,836
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(16,223)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,506)

Employer’s Total Pension Expense/(Income) $ 6,107

Differences between expected and actual experience $ 4,175 $ 0
Changes of assumptions $ 28,535 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 5,450
Changes in proportionate share $ 9,660 $ 43,801
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,770 $ 3,021
Total (prior to post-MD contributions) $ 45,140 $ 52,272
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (7,132)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (2,187)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(5,361)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(3,583)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,104</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>$ (7,132)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00548485%
Employer’s proportionate share at MD 0.00566640%

Employer’s proportionate share of system NPL/(A) at prior MD $739,360
Employer’s proportionate share of system NPL/(A) at MD $858,385

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,434,523
- Sensitivity: NPL/(A) using discount rate 1.00% higher $382,830

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $166,708

Employer's Total Pension Expense/(Income) $153,010

| Differences between expected and actual experience | Deferred Outflow of Resources $29,200 | Deferred Inflow of Resources $0 |
| Changes of assumptions | $199,573 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $38,117 |
| Changes in proportionate share | $112,946 | $25,562 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $91,745 |
| Total (prior to post-MD contributions) | $341,719 | $155,424 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $186,295 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$97,156</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>82,225</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,257)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,113</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,056</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$186,295</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2626: Tillamook Peoples Utility District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.09019193%
Employer’s proportionate share at MD 0.08006118%

Employer’s proportionate share of system NPL/(A) at prior MD $ 12,157,906
Employer’s proportionate share of system NPL/(A) at MD $ 12,128,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 20,268,537
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,409,044

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,355,430
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (353,276)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (42,142)

Employer’s Total Pension Expense/(Income) $ 1,960,012

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 412,566 |
| Changes of assumptions | $ 2,819,787 |
| Net difference between projected and actual earnings on investments | $ 0 |

Deferred Inflow of Resources

| Changes in proportionate share | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 191,976 |
| Total (prior to post-MD contributions) | $ 3,424,329 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,583,300 |

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>$ 1,139,708</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>753,494</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(325,462)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(21,288)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>36,848</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,583,300</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2628: McKenzie Fire And Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00417350%

Employer’s proportionate share at MD  
0.00478438%

Employer’s proportionate share of system NPL/(A) at prior MD  
$562,589

Employer’s proportionate share of system NPL/(A) at MD  
$724,771

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,211,229
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $323,239

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $140,758

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $15,470
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(7,287)

Employer’s Total Pension Expense/(Income)  
$148,941

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $24,655  | $0 |
| Changes of assumptions                             | $168,508 | $0 |
| Net difference between projected and actual earnings on investments | $0  | $32,184 |
| Changes in proportionate share                     | $80,643  | $16,297 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $3,276 | $13,901 |
| Total (prior to post-MD contributions)             | $277,082 | $62,382 |
| Contributions subsequent to the MD                 | TBD      | N/A |
| Net Deferred Outflow/(Inflow) of Resources         | $214,700 | |

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>$99,635</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>74,788</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>9,762</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,694</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,821</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$214,700</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 |

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

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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2630: Sheridan Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00441526%
Employer’s proportionate share at MD  0.00473321%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 595,179
Employer’s proportionate share of system NPL/(A) at MD  $ 717,019

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,198,274
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 319,782

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 139,253
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 8,298
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(6,094)

Employer’s Total Pension Expense/(Income)  $ 141,457

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 24,391  $ 0
Changes of assumptions  $ 166,706  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 31,840
Changes in proportionate share  $ 76,715  $ 31,579
Differences between employer contributions and employer’s proportionate share of system contributions  $ 7,904  $ 20,126
Total (prior to post-MD contributions)  $ 275,716  $ 83,545
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 192,171

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>$ 92,940</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 69,513</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,221</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 16,657</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,840</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 192,171</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00110029%

Employer’s proportionate share at MD  
0.00124915%

Employer’s proportionate share of system NPL/(A) at prior MD  
$148,320

Employer’s proportionate share of system NPL/(A) at MD  
$189,230

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $316,239

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $84,394

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $36,750

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,327)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (2,441)

Employer’s Total Pension Expense/(Income)  
$31,982

Deferred Outflow of Resources  
$6,437  
$0

Deferred Inflow of Resources  
$43,996  
$0

Differences between expected and actual experience  
$14,352  
$5,425

Changes in proportionate share  
$19,221  
$14,016

Differences between employer contributions and employer’s proportionate share of system contributions  
$ (676)  
$27,844

Total (prior to post-MD contributions)  
$66,081  
$8,403

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$38,237

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>$19,221</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$14,352</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(676)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$4,814</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,562</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,237</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2632: Umpqua Regional Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00046489%

Employer’s proportionate share at MD  
0.00044758%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 62,667

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 67,802

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 113,311
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 30,239

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 13,168

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 1,430
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(3,940)

**Employer’s Total Pension Expense/(Income)**  
$ 10,658

<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>$ 2,306</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 15,764</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>$ 2,799</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>$ 20,869</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 4,556</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>$ 5,997</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,976</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,496)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,015)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>95</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,556</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) \(\text{June 30, 2018}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2016}\)

Discount rate \(\text{7.20}\%\)

Employer’s proportionate share at prior MD \(0.00533898\%\)

Employer’s proportionate share at MD \(0.00500586\%\)

Employer’s proportionate share of system NPL/(A) at prior MD \(\$719,697\)

Employer’s proportionate share of system NPL/(A) at MD \(\$758,322\)

\begin{itemize}
  \item Sensitivity: NPL/(A) using discount rate 1.00% lower \(\$1,267,299\)
  \item Sensitivity: NPL/(A) using discount rate 1.00% higher \(\$338,203\)
\end{itemize}

Employer Pension Expense for Measurement Period

\begin{itemize}
  \item Employer’s proportionate share of collective system Pension Expense/(Income) \(\$147,274\)
  \item Net amortization of employer-specific deferred amounts from:
    \begin{itemize}
      \item Changes in proportionate share (per paragraph 54 of GASB 68) \(\$33,741\)
      \item Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \(\$(20,861)\)
    \end{itemize}
\end{itemize}

Employer’s Total Pension Expense/(Income) \(\$160,154\)

\begin{table}
\begin{tabular}{lcc}
\hline
\multicolumn{3}{c}{Deferred Outflow of Resources} \\
\hline
Differences between expected and actual experience & \$25,796 & \$0 \\
Changes of assumptions & \$176,308 & \$0 \\
Net difference between projected and actual earnings on investments & \$0 & \$33,674 \\
Changes in proportionate share & \$122,092 & \$27,700 \\
Differences between employer contributions and employer’s proportionate share of system contributions & \$0 & \$65,417 \\
Total (prior to post-MD contributions) & \$324,196 & \$126,791 \\
Contributions subsequent to the MD & TBD & N/A \\
Net Deferred Outflow/(Inflow) of Resources & \$197,405 & \\
\hline
\end{tabular}
\end{table}

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

\begin{table}
\begin{tabular}{lcc}
\hline
Employer subsequent fiscal years & Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions) \\
\hline
1st Fiscal Year & \$108,086 \\
2nd Fiscal Year & 81,944 \\
3rd Fiscal Year & 3,097 \\
4th Fiscal Year & 2,492 \\
5th Fiscal Year & 1,786 \\
Thereafter & 0 \\
Total & \$197,405 \\
\hline
\end{tabular}
\end{table}

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00784299%
Employer’s proportionate share at MD  0.00783028%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,057,238
Employer’s proportionate share of system NPL/(A) at MD  $ 1,186,184

• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,982,338
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 529,025

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 230,370
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (16,568)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (42,976)

Employer’s Total Pension Expense/(Income)  $ 170,826

<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>$ 40,350</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 275,786</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 6,490</td>
<td>$ 54,570</td>
</tr>
<tr>
<td>Differences between employer contributions and employer's proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 104,811</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 322,626</td>
<td>$ 212,054</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>$ 110,572</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>$ 91,738</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>55,422</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(42,289)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>701</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,000</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 110,572</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2638: North Douglas County Fire and EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00101702%

Employer’s proportionate share at MD  
0.00344815%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 137,095

Employer’s proportionate share of system NPL/(A) at MD  
$ 522,349

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 872,944

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 232,962

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 101,446

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 14,885
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    (1,437)

Employer’s Total Pension Expense/(Income)  
$ 114,894

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 17,769 | $ 0 |
| Changes of assumptions | $ 121,445 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 23,195 |
| Changes in proportionate share | $ 202,213 | $ 109,265 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 13,144 | $ 18,937 |
| Total (prior to post-MD contributions) | $ 354,571 | $ 151,397 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 203,174 |

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>$ 78,819</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 59,540</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 10,564</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 42,356</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,895</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 203,174</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00385962%
Employer’s proportionate share at MD 0.00367312%

Employer’s proportionate share of system NPL/(A) at prior MD $ 520,278
Employer’s proportionate share of system NPL/(A) at MD $ 556,429

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 929,898
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 248,161

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 108,065
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (18,018)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,259)

Employer’s Total Pension Expense/(Income) $ 85,788

| Differences between expected and actual experience | $ 18,928 | $ 0 |
| Changes of assumptions | $ 129,369 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 24,709 |
| Changes in proportionate share | $ 0 | $ 46,530 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,500 | $ 9,099 |
| Total (prior to post-MD contributions) | $ 157,797 | $ 80,338 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 77,459 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 49,074</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 35,902</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,209)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,277</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>$ 77,459</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00057780%
Employer’s proportionate share at MD 0.00049425%

Employer’s proportionate share of system NPL/(A) at prior MD $77,888
Employer’s proportionate share of system NPL/(A) at MD $74,872
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $125,126
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $33,392

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $14,541
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(4,398)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,492

Employer’s Total Pension Expense/(Income) $11,635

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $2,547 $0
Changes of assumptions $17,408 $0
Net difference between projected and actual earnings on investments $0 $3,325
Changes in proportionate share $30,033 $34,087
Differences between employer contributions and employer’s proportionate share of system contributions $6,361 $1,878
Total (prior to post-MD contributions) $56,349 $39,290
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $17,059

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$6,360</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,621</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$3,967</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$2,815</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$297</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$17,059</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00072740%
Employer's proportionate share at MD 0.00070715%

Employer's proportionate share of system NPL/(A) at prior MD $ 98,054
Employer's proportionate share of system NPL/(A) at MD $ 107,124
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 179,024
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 47,776

Employer Pension Expense for Measurement Period
  ▪ Employer's proportionate share of collective system Pension Expense/(Income) $ 20,805
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,689)
    o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,977

Employer's Total Pension Expense/(Income) $ 21,093

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 3,644 $ 0
Changes of assumptions $ 24,906 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 4,757
Changes in proportionate share $ 196 $ 20,387
Differences between employer contributions and employer's proportionate share of system contributions $ 19,028 $ 0
Total (prior to post-MD contributions) $ 47,774 $ 25,144
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 22,630

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,051</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,055</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,033)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,662</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>896</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 22,630</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00124249%
Employer’s proportionate share at MD 0.00099809%
Employer’s proportionate share of system NPL/(A) at prior MD $ 167,488
Employer’s proportionate share of system NPL/(A) at MD $ 151,197
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 252,680
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 67,432

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 29,364
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,461)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,192

Employer’s Total Pension Expense/(Income) $ 26,095

| Differences between expected and actual experience | $ 5,143 | $ 0 |
| Changes of assumptions | $ 35,153 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 6,714 |
| Changes in proportionate share | $ 0 | $ 32,741 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 19,625 | $ 0 |
| Total (prior to post-MD contributions) | $ 59,921 | $ 39,455 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 20,466 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 15,447</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,455</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,631)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(310)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>506</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,466</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00111532%

Employer’s proportionate share at MD  
0.00111846%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 150,346

Employer’s proportionate share of system NPL/(A) at MD  
$ 169,432

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 283,153

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 75,565

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 32,906

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (846)
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,574

Employer’s Total Pension Expense/(Income)  
$ 34,634

Deferred Outflow of Resources  
$ 5,764
Net Deferred Outflow/(Inflow) of Resources  
$ 56,491

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>$ 23,109</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,283</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,602</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,652</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,845</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 56,491</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00200947%
Employer's proportionate share at MD 0.00135883%
Employer's proportionate share of system NPL/(A) at prior MD $ 270,877
Employer's proportionate share of system NPL/(A) at MD $ 205,845
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 344,006
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 91,804

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 39,977
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 995
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ 4,938

Employer's Total Pension Expense/(Income) $ 45,910

<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>$ 7,002</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 47,859</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 9,141</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 45,905</td>
<td>$ 54,310</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 8,867</td>
<td>$ 1,195</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 109,633</td>
<td>$ 64,646</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>$ 44,987</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>$ 31,145</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,801</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(290)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,261)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,409)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 44,987</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00350320%

Employer’s proportionate share at MD  
0.00516151%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 472,233

Employer’s proportionate share of system NPL/(A) at MD  
$ 781,901

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,306,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 348,719

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 151,854

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 9,253
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    (7,045)

Employer's Total Pension Expense/(Income)  
$ 154,062

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 26,598  | $ 0
Changes of assumptions  
$ 181,790  | $ 0
Net difference between projected and actual earnings on investments  
$ 0  | $ 34,721
Changes in proportionate share  
$ 137,049  | $ 62,778
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 8,711  | $ 16,209
Total (prior to post-MD contributions)  
$ 354,148  | $ 113,708
Contributions subsequent to the MD  
TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 240,440

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 101,228</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>77,160</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,309</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>38,876</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,867</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 240,440</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2648: Black Butte Ranch Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00883934%

Employer's proportionate share at MD  
0.00813201%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,191,546

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,231,892

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,058,725

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 549,410

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 239,247

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (10,008)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (38,297)

Employer’s Total Pension Expense/(Income)  
$ 190,942

Deferred Outflow of Resources  
$ 41,905

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 286,413

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 20,715

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

Total (prior to post-MD contributions)  
$ 349,033

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 128,214

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>$ 109,251</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>72,842</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(45,689)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(10,865)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 128,214</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00112796%
Employer’s proportionate share at MD 0.00024889%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 152,049
Employer’s proportionate share of system NPL/(A) at MD  $ 37,704
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 63,010
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 16,815

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 7,322
  ▪ Net amortization of employer-specific deferred amounts from:
     o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (17,960)
     o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 1,792

Employer’s Total Pension Expense/(Income)  $ (8,846)

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 1,283  $ 0
Changes of assumptions  $ 8,766  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 1,674
Changes in proportionate share  $ 863  $ 75,049
Differences between employer contributions and employer’s proportionate share of system contributions  $ 6,377  $ 384
Total (prior to post-MD contributions)  $ 17,289  $ 77,107
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources  $ (59,818)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>(11,511)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(12,982)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(16,492)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(15,789)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,045)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>-59,818</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00078269%
Employer’s proportionate share at MD 0.00073757%

Employer’s proportionate share of system NPL/(A) at prior MD $ 105,507
Employer’s proportionate share of system NPL/(A) at MD $ 111,732
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 186,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 49,831

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 21,700
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 168
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,429)

Employer’s Total Pension Expense/(Income) $ 20,439

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 3,801 $ 0
Changes of assumptions $ 25,978 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 4,962
Changes in proportionate share $ 3,018 $ 5,149
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 3,449
Total (prior to post-MD contributions) $ 32,797 $ 13,560
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 19,237

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>$ 12,828</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 8,751</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,793)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>434</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 19,237</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00035326%

Employer’s proportionate share at MD  
0.00029983%

Employer’s proportionate share of system NPL/(A) at prior MD  
$47,620

Employer’s proportionate share of system NPL/(A) at MD  
$45,420

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $75,906
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $20,257

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $8,821

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $1,953
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $113

Employer’s Total Pension Expense/(Income)  
$6,981

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$1,545  
$0

Changes of assumptions  
$10,560  
$0

Net difference between projected and actual earnings on investments  
$0  
$2,017

Changes in proportionate share  
$92  
$6,793

Differences between employer contributions and employer’s proportionate share of system contributions  
$438  
$222

Total (prior to post-MD contributions)  
$12,635  
$9,032

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$3,603

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,806</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,085</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,849)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(502)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>63</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,603</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) \(\text{June 30, 2018}\)

Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2016}\)

Discount rate \(7.20\%\)

Employer’s proportionate share at prior MD \(0.00241207\%\)

Employer’s proportionate share at MD \(0.00000000\%\)

Employer’s proportionate share of system \(NPL/(A)\) at prior MD \($325,148\)

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) \($0\)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \($-70,632\)
  - 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) \($58,644\)

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $5,982 | $285,195 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $22,919 | $15,352 |
| Total (prior to post-MD contributions) | $28,901 | $300,547 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $271,646 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$59,070</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$15,300</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$76,103</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$55,678</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$9,495</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$-271,646</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00166694%
Employer’s proportionate share at MD 0.00062872%

Employer’s proportionate share of system NPL/(A) at prior MD $ 224,704
Employer’s proportionate share of system NPL/(A) at MD $ 95,243
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 159,169
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 42,477

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 18,497
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (26,975)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,608)

Employer’s Total Pension Expense/(Income) $ (11,086)

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 3,240 | $ 0 |
| Changes of assumptions | $ 22,144 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 4,229 |
| Changes in proportionate share | $ 0 | $ 103,044 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,555 | $ 7,691 |
| Total (prior to post-MD contributions) | $ 31,939 | $ 114,964 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (83,025) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (17,090)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(18,282)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(25,264)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(19,171)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,219)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -83,025</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2655: North Bay Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] 
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00056455%

Employer’s proportionate share at MD 0.00051011%

Employer’s proportionate share of system NPL/(A) at prior MD $ 76,102

Employer’s proportionate share of system NPL/(A) at MD $ 77,275

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 129,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 34,464

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 15,008

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (5,457)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,000)

Employer’s Total Pension Expense/(Income) $ 2,551

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 2,629 | $ 0 |
| Changes of assumptions | $ 17,966 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,431 |
| Changes in proportionate share | $ 79 | $ 16,524 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 15,658 |
| Total (prior to post-MD contributions) | $ 20,674 | $ 35,613 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (14,939) |

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>$ (2,186)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(3,101)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,267)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,353)</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>$ -14,939</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

Discount rate

7.20%

Employer’s proportionate share at prior MD

0.11424805%

Employer’s proportionate share at MD

0.12325166%

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

$15,400,680

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

$18,671,003

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

$31,202,773

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

$8,327,052

Employer Pension Expense for Measurement Period

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

$3,626,110

- Net amortization of employer-specific deferred amounts from:

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

  $546,163

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

  $(109,391)

Employer’s Total Pension Expense/(Income)

$4,062,882

Deferred Outflow of Resources

Differences between expected and actual experience

$635,132

Changes of assumptions

$4,340,973

Net difference between projected and actual earnings on investments

$0

Changes in proportionate share

$1,721,282

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

$0

Total (prior to post-MD contributions)

$6,697,387

Contributions subsequent to the MD

TBD

Net Deferred Outflow/(Inflow) of Resources

$5,612,109

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>$2,785,986</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$2,116,017</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$147,504</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$421,657</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$140,944</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,612,109</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00218636%

Employer’s proportionate share at MD  
0.00206053%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 294,722

Employer’s proportionate share of system NPL/(A) at MD  
$ 312,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 521,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 139,212

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 60,622
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 3,832
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
(19,744)

Employer’s Total Pension Expense/(Income)  
$ 44,710

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
</table>
| Differences between expected and actual experience  
$ 10,618 | $ 0 |
| Changes of assumptions  
$ 72,573 | $ 0 |
| Net difference between projected and actual earnings on investments  
$ 0 | $ 13,861 |
| Changes in proportionate share  
$ 17,142 | $ 10,399 |
| Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0 | $ 52,162 |
| Total (prior to post-MD contributions)  
$ 100,333 | $ 76,422 |
| Contributions subsequent to the MD  
TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources  
$ 23,911 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 24,376</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 16,534</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (12,652)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (4,582)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 235</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,911</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

Discount rate

7.20%

Employer’s proportionate share at prior MD

0.00474164%

Employer’s proportionate share at MD

0.00430643%

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

$ 639,175

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

$ 652,367

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 1,090,229

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 290,948

Employer’s Total Pension Expense/(Income)

$ 111,456

Employer subsequent fiscal years

Deferred Outflow/(Inflow) of Resources

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 65,954</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 41,015</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,573)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,684</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,300</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 103,379</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
# Oregon Public Employees Retirement System
## Schedule of Pension Amounts under GASB 68
### Employer #2660: Tualatin Valley Fire & Rescue

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**  
**June 30, 2018**

**Actuarial Valuation Date (liability rolled forward to MD)**  
**December 31, 2016**

**Discount rate**  
7.20%

**Employer’s proportionate share at prior MD**  
0.62514650%

**Employer’s proportionate share at MD**  
0.65421658%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
x 84,269,985

**Employer’s proportionate share of system NPL/(A) at MD**  
x 99,105,195

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
x 165,623,504
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
x 44,199,775

### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
x 19,247,298
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
x 631,699
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
x 581,902

**Employer’s Total Pension Expense/(Income)**  
x 20,460,899

### Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$3,371,262</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$23,041,770</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$4,400,831</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$2,766,720</td>
<td>$351,502</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$2,326,628</td>
<td>$113,090</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$31,506,380</td>
<td>$4,865,423</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$26,640,957</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>$13,647,319</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>10,010,750</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>98,305</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>2,129,248</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>755,335</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$26,640,957</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 161

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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 225</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 225</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>$ 225</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>$ 161</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>64</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>$ 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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2662: East Central Oregon Association of Counties

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00027481%
Employer’s proportionate share at MD  0.00023934%

Employer’s proportionate share of system NPL/(A) at prior MD  $37,044
Employer’s proportionate share of system NPL/(A) at MD  $36,257
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $60,592
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $16,170

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $7,041
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $(246)
    - Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $(2,567)

Employer’s Total Pension Expense/(Income)  $4,228

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience  $1,233  $0
Changes of assumptions  $8,430  $0
Net difference between projected and actual earnings on investments  $0  $1,610
Changes in proportionate share  $1,340  $3,027
Differences between employer contributions and employer’s proportionate share of system contributions  $0  $6,504

Total (prior to post-MD contributions)  $11,003  $11,141
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $0  $(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>$1,901</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,144</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,123)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,007)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(53)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$-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 March 4, 2019.
### 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, 2018

**Actuarial Valuation Date (liability rolled forward to MD)** 
December 31, 2016

- **Discount rate** 7.20%
- **Employer’s proportionate share at prior MD** 0.00946573%
- **Employer’s proportionate share at MD** 0.00960969%
- **Employer’s proportionate share of system NPL/(A) at prior MD** $1,275,984
- **Employer’s proportionate share of system NPL/(A) at MD** $1,455,741
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $2,432,819
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $649,244

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)** $282,721
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(49,057)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(26,916)

**Employer’s Total Pension Expense/(Income)** $206,748

| Differences between expected and actual experience | $49,520 | $0 |
| Changes of assumptions | $338,457 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $64,643 |
| Changes in proportionate share | $15,028 | $167,393 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $4,948 | $48,795 |
| Total (prior to post-MD contributions) | $407,953 | $280,831 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $127,122 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$109,835</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>67,361</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(61,872)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,629</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,169</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$127,122</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

0.00547726%

Employer’s proportionate share at MD  

0.00617292%

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

$738,337

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

$935,116

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,562,756

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $417,051

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $181,610

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $25,937
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $5,187

Employer’s Total Pension Expense/(Income)  

$212,734

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $31,810 $0

Changes of assumptions $217,413 $0

Net difference between projected and actual earnings on investments $0 $41,524

Changes in proportionate share $108,424 $10,226

Differences between employer contributions and employer’s proportionate share of system contributions $9,697 $1,830

Total (prior to post-MD contributions) $367,344 $53,580

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $313,764

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>$147,564</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>109,938</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>18,672</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>29,440</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,149</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$313,764</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00121590%
Employer's proportionate share at MD | 0.00112874%
Employer's proportionate share of system NPL/(A) at prior MD | $ 163,904
Employer’s proportionate share of system NPL/(A) at MD | $ 170,989
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 285,755
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 76,259

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 33,208
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (5,293)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (13,299)

Employer's Total Pension Expense/(Income) | $ 14,616

| Differences between expected and actual experience | $ 5,817 | $ 0 |
| Changes of assumptions | $ 39,755 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 7,593 |
| Changes in proportionate share | $ 0 | $ 16,650 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 31,702 |
| Total (prior to post-MD contributions) | $ 45,572 | $ 55,945 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (10,373) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,852</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>930</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(11,482)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,735)</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>$ (10,373)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $  0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2667: Mental Health Services West Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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>$ 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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>
</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01001437%

Employer's proportionate share at MD  
0.00938464%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,349,941

Employer’s proportionate share of system NPL/(A) at MD  
$1,421,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,375,845

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $634,039

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $276,100

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (35,382)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (10,205)

Employer’s Total Pension Expense/(Income)  
$230,513

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>$48,360</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$330,531</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$63,129</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$5,032</td>
<td>$131,966</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$14,137</td>
<td>$16,686</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$398,060</td>
<td>$211,781</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>$186,279</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>$134,677</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>88,621</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(43,695)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>768</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,907</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$186,279</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00226142%
Employer’s proportionate share at MD 0.00208516%

Employer’s proportionate share of system NPL/(A) at prior MD $304,840

Employer’s proportionate share of system NPL/(A) at MD $315,874

- Sensitivity: NPL/(A) using discount rate 1.00% lower $527,886
- Sensitivity: NPL/(A) using discount rate 1.00% higher $140,876

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $61,346
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,026)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (26,556)

Employer’s Total Pension Expense/(Income) $18,764

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $10,745 $ 0
Changes of assumptions $73,440 $ 0
Net difference between projected and actual earnings on investments $ 0 $14,027
Changes in proportionate share $ 12 $48,427
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $61,146
Total (prior to post-MD contributions) $84,197 $123,600
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (39,403)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (852)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(5,440)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(25,215)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,940)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>45</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (39,403)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01417924%

Employer's proportionate share at MD  
0.01324391%

Employer's proportionate share of system NPL/(A) at prior MD  
$  1,911,367

Employer’s proportionate share of system NPL/(A) at MD  
$  2,006,278

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  3,352,869

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  894,777

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  389,641

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (52,701)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,675)

Employer's Total Pension Expense/(Income)  
$  335,265

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$  68,248 | $  0
Changes of assumptions  
$  466,456 | $  0
Net difference between projected and actual earnings on investments  
$  0 | $  89,090
Changes in proportionate share  
$  8,711 | $  182,297
Differences between employer contributions and employer’s proportionate share of system contributions  
$  17,395 | $  11,101
Total (prior to post-MD contributions)  
$  560,810 | $  282,488
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$  278,322

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

<table>
<thead>
<tr>
<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>$ 197,244</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>123,789</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(55,381)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>4,321</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>8,348</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 278,322</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2672: Rockwood Water PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01550797%
Employer’s proportionate share at MD 0.01672560%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,090,480
Employer’s proportionate share of system NPL/(A) at MD $ 2,533,708
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,234,305
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,130,005

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 492,073
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (37,800)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (30,730)

Employer’s Total Pension Expense/(Income) $ 423,543

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 86,189 $ 0
Changes of assumptions $ 589,082 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 112,511
Changes in proportionate share $ 103,491 $ 135,727
Differences between employer contributions and employer’s proportionate share of system contributions $ 14,802 $ 41,855
Total (prior to post-MD contributions) $ 793,564 $ 290,093
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 503,471

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>1st Fiscal Year</td>
<td>$ 255,478</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>187,678</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(14,080)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>55,006</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>19,390</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 503,471</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00015082%
Employer’s proportionate share at MD 0.00045535%

Employer’s proportionate share of system NPL/(A) at prior MD $ 20,331
Employer’s proportionate share of system NPL/(A) at MD $ 68,980
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 115,278
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 30,764

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 13,397
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 7,983
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 168

Employer’s Total Pension Expense/(Income) $ 21,548

<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>$ 2,346</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 16,038</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 33,007</td>
<td>$ 539</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,603</td>
<td>$ 1,056</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 53,994</td>
<td>$ 4,658</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 49,336

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>$ 16,872</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,641</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,009</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,086</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,728</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 49,336</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00276616%

Employer’s proportionate share at MD  
0.00304790%

Employer’s proportionate share of system NPL/(A) at prior MD  
$372,879

Employer’s proportionate share of system NPL/(A) at MD  
$461,717

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $771,616
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $205,920

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $89,670

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $9,573
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(6,534)

Employer’s Total Pension Expense/(Income)  
$92,709

Deferred Outflow of Resources

| Differences between expected and actual experience | $15,706 | $0 |
| Changes of assumptions | $107,348 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $20,503 |
| Changes in proportionate share | $29,208 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $15,970 |
| Total (prior to post-MD contributions) | $152,262 | $36,473 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $115,789 |

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>$61,046</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>43,239</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,677)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,633</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,548</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$115,789</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00235623%

Employer’s proportionate share at MD  
0.00273905%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 317,621

Employer’s proportionate share of system NPL/(A) at MD  
$ 414,930

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 693,426
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 185,054

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 80,584
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 11,508
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,647

Employer’s Total Pension Expense/(Income)  
$ 96,739

Deferred Outflow of Resources  
$ 14,115

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 14,115

Changes of assumptions  
$ 96,470

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 46,147

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,920

Total (prior to post-MD contributions)  
$ 172,652

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 141,425

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 67,677</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>49,708</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,815</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14,710</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,514</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 141,425</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02082881%

Employer’s proportionate share at MD  
0.01850467%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,807,731

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,803,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,684,700

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,250,201

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 544,414

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (47,253)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 86,151

Employer’s Total Pension Expense/(Income)  
$ 583,312

Deferred Outflow of Resources  
$ 95,357  
$ 651,742  
$ 90,473  
$ 233,374  
$ 1,070,946  
TBD

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 270,314  
$ 515  
$ 395,308  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 675,638

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>$ 384,135</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 265,486</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(10,754)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 24,699</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,072</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 675,638</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

0.00000000%

Employer’s proportionate share at MD  

0.00000000%

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

$ 0

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

$ 0

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

$ 0

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

$ 0

Employer Pension Expense for Measurement Period  

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

$ 0

- Net amortization of employer-specific deferred amounts from:  

  - Changes in proportionate share (per 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2678: Central Oregon Regional Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00499679%

Employer’s proportionate share at MD  
0.00606565%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 673,569

Employer’s proportionate share of system NPL/(A) at MD  
$ 918,866

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,535,599

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 409,804

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 178,454

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 48,391
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 19,503

Employer’s Total Pension Expense/(Income)  
$ 246,348

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 31,257 | $ 0 |
| Changes of assumptions | $ 213,635 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 40,803 |
| Changes in proportionate share | $ 156,994 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 55,253 | $ 0 |
| Total (prior to post-MD contributions) | $ 457,139 | $ 40,803 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 416,336

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>$ 181,628</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>139,831</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>39,205</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,653</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,019</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 416,336</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 March 4, 2019.
### 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, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**
- December 31, 2016

**Discount rate**
- 7.20%

**Employer's proportionate share at prior MD**
- 0.03876335%

**Employer's proportionate share at MD**
- 0.03963736%

**Employer's proportionate share of system NPL/(A) at prior MD**
- $5,225,314

**Employer's proportionate share of system NPL/(A) at MD**
- $6,004,538

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  - $10,034,717

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  - $2,677,955

### Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)
  - $1,166,146

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    - $(34,925)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    - $26,602

**Employer's Total Pension Expense/(Income)**
- $1,157,823

<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>$204,256</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                               | $1,396,044                     | $0                           |

| Net difference between projected and actual earnings on investments | $0 | $266,635 |

| Changes in proportionate share                       | $72,232                        | $134,379                     |

| Differences between employer contributions and employer’s proportionate share of system contributions | $157,292 | $30,228 |

| Total (prior to post-MD contributions)               | $1,829,824                     | $431,242                     |

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

**Net Deferred Outflow/(Inflow) of Resources**
- $1,398,582

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$747,468</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>545,471</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(38,496)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>102,415</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>41,724</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,398,582</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.00188765%
Employer’s proportionate share at MD  
0.00238536%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 254,456
Employer’s proportionate share of system NPL/(A) at MD  
$ 361,351
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 603,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 161,158

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 70,178
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 9,668
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,861

Employer’s Total Pension Expense/(Income)  
$ 87,707

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 12,292  
$ 0
Changes of assumptions  
$ 84,013  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 16,046
Changes in proportionate share  
$ 45,936  
$ 7,889
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 15,990  
$ 0
Total (prior to post-MD contributions)  
$ 158,231  
$ 23,935
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 134,296

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 61,620</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>44,417</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>8,347</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,642</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,271</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 134,296</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00164740%
Employer’s proportionate share at MD 0.00168696%
Employer’s proportionate share of system NPL/(A) at prior MD $ 222,070
Employer’s proportionate share of system NPL/(A) at MD $ 255,552
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 427,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 113,973
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 49,631
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,900)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 12,190
Employer's Total Pension Expense/(Income) $ 59,921
Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 8,693 $ 0
Changes of assumptions $ 59,415 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 11,348
Changes in proportionate share $ 3,437 $ 7,630
Differences between employer contributions and employer’s proportionate share of system contributions $ 40,966 $ 844
Total (prior to post-MD contributions) $ 112,511 $ 19,822
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 92,689

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 42,152</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 32,668</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8,386</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 7,653</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,831</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 92,689</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016  
Discount rate  7.20%  
Employer’s proportionate share at prior MD  0.00184918%  
Employer’s proportionate share at MD  0.00226164%  
Employer’s proportionate share of system NPL/(A) at prior MD  $249,270  
Employer’s proportionate share of system NPL/(A) at MD  $342,609  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $572,564  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $152,800  

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $66,538  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $28,354  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $5,804  

Employer’s Total Pension Expense/(Income)  $100,696  

Deferred Outflow of Resources  Deferred Inflow of Resources  
Differences between expected and actual experience  $11,655  $0  
Changes of assumptions  $79,656  $0  
Net difference between projected and actual earnings on investments  $0  $15,214  
Changes in proportionate share  $82,020  $0  
Differences between employer contributions and employer’s proportionate share of system contributions  $9,345  $3,972  
Total (prior to post-MD contributions)  $182,676  $19,186  
Contributions subsequent to the MD  TBD  N/A  
Net Deferred Outflow/(Inflow) of Resources  $163,490  

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>$76,137</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$59,444</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$11,187</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$12,984</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,737</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$163,490</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00016351%

Employer's proportionate share at MD  
0.00015428%

Employer's proportionate share of system NPL/(A) at prior MD  
$22,041

Employer's proportionate share of system NPL/(A) at MD  
$23,371

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $39,058

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $10,423

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $4,539

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $3,027
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $1,350

Employer's Total Pension Expense/(Income)  
$162

Deferred Outflow of Resources  
$795   $0

Deferred Inflow of Resources  
$5,434  $0

Differences between expected and actual experience  
$795

Changes of assumptions  
$5,434

Net difference between projected and actual earnings on investments  
$0   $1,038

Changes in proportionate share  
$0   $9,678

Differences between employer contributions and employer's proportionate share of system contributions  
$0   $2,862

Total (prior to post-MD contributions)  
$6,229  $13,578

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$(7,349)

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>$(1,284)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(1,654)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(3,526)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(944)</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>$(7,349)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00152632%
Employer’s proportionate share at MD 0.00150516%

Employer’s proportionate share of system NPL/(A) at prior MD $ 205,749
Employer’s proportionate share of system NPL/(A) at MD $ 228,012
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 381,051
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 101,691

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 44,282
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,338)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 17,143

Employer’s Total Pension Expense/(Income) $ 53,087

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 7,756 $ 0
Changes of assumptions $ 53,012 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 10,125
Changes in proportionate share $ 42,273 $ 52,118
Differences between employer contributions and employer’s proportionate share of system contributions $ 49,451 $ 276
Total (prior to post-MD contributions) $ 152,492 $ 62,519
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 89,973

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 35,782</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>23,797</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,554</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>14,108</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>$ 89,973</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.01296658%

Employer's proportionate share at MD  
0.01143617%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 1,747,900

Employer's proportionate share of system NPL/(A) at MD  
$ 1,732,429

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 2,895,216

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 772,643

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 336,456

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (46,987)

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 20,257

Employer's Total Pension Expense/(Income)  
$ 309,726

Deferred Outflow of Resources  

Deferred Inflow of Resources  

| Differences between expected and actual experience | $ 58,932 | $ 0 |
| Changes of assumptions | $ 402,786 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 76,930 |
| Changes in proportionate share | $ 0 | $ 164,324 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 112,205 | $ 12,800 |
| Total (prior to post-MD contributions) | $ 573,923 | $ 254,054 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 319,869 |

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>$ 193,097</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>137,857</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(26,766)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,460</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,222</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 319,869</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00311187%
Employer’s proportionate share at MD | 0.00314708%
Employer’s proportionate share of system NPL/(A) at prior MD | $419,481
**Employer’s proportionate share of system NPL/(A) at MD** | $476,741
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $796,725
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $212,621

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) | $92,588
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $(3,403)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $11,739

**Employer’s Total Pension Expense/(Income)** | $100,924

| Differences between expected and actual experience | $16,217 | $0 |
| Changes of assumptions | $110,841 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $21,170 |
| Changes in proportionate share | $2,909 | $8,160 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $44,728 | $937 |
| Total (prior to post-MD contributions) | $174,695 | $30,267 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $144,428 |

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

<table>
<thead>
<tr>
<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>$68,770</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>53,558</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>5,268</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>12,820</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>4,013</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$144,428</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00392305%

Employer’s proportionate share at MD  
0.00365295%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 528,829

Employer’s proportionate share of system NPL/(A) at MD  
$ 553,374

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 924,792
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 246,798

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 107,471

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (9,333)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (631)

Employer’s Total Pension Expense/(Income)  
$ 97,507

Deferred Outflow of Resources  
Deferred Inflow 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>$ 18,824</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 128,658</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 24,573</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 18,136</td>
<td>$ 54,695</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,036</td>
<td>$ 1,612</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 170,654</td>
<td>$ 80,880</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  
$ 89,774

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>$ 60,058</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 42,811</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(15,474)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,361</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 89,774</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2693:  City-County Insurance Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] [June 30, 2018]  
Actuarial Valuation Date (liability rolled forward to MD) [December 31, 2016]  
Discount rate [7.20%]  
Employer’s proportionate share at prior MD [0.00000000%]  
Employer’s proportionate share at MD [0.04341832%]  
Employer’s proportionate share of system NPL/(A) at prior MD [$0]  
Employer’s proportionate share of system NPL/(A) at MD [$6,577,304]  
- Sensitivity: NPL/(A) using discount rate 1.00% lower [$10,991,917]  
- Sensitivity: NPL/(A) using discount rate 1.00% higher [$2,933,402]  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) [$1,277,383]  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) [$724,009]  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) [$136,907]  
Employer’s Total Pension Expense/(Income) [$2,138,299]  

Deferred Outflow of Resources  
| Differences between expected and actual experience | $223,740 | $0 |
| Changes of assumptions | $1,529,211 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $292,069 |
| Changes in proportionate share | $3,588,255 | $354,615 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $608,276 | $41,979 |
| Total (prior to post-MD contributions) | $5,949,482 | $688,663 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $5,260,819 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,692,095</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,472,360</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>858,214</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,013,209</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>224,941</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,260,819</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00189297%
Employer’s proportionate share at MD 0.00434254%

Employer’s proportionate share of system NPL/(A) at prior MD $255,173
Employer’s proportionate share of system NPL/(A) at MD $657,838

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,099,371
- Sensitivity: NPL/(A) using discount rate 1.00% higher $293,388

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $127,759
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(16,389)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $2,370

Employer’s Total Pension Expense/(Income) $113,740

Deferred Outflow of Resources
Differences between expected and actual experience $22,378
Changes of assumptions $152,946
Net difference between projected and actual earnings on investments $0
Changes in proportionate share $202,442
Differences between employer contributions and employer’s proportionate share of system contributions $23,450
Total (prior to post-MD contributions) $401,216
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $158,957

Deferred Inflow of Resources
Net difference between projected and actual earnings on investments $29,212
Changes in proportionate share $204,366
Differences between employer contributions and employer’s proportionate share of system contributions $8,681
Total $242,259

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$68,641</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$45,933</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(11,622)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>42,194</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,810</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$158,957</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2695: Washington County Consolidated Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.07828842%

Employer’s proportionate share at MD  
0.07519957%

Employer’s proportionate share of system NPL/(A) at prior MD  
$10,553,309

Employer’s proportionate share of system NPL/(A) at MD  
$11,391,744

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $19,037,757

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $5,080,587

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,212,400

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $249,458
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $19,571

Employer’s Total Pension Expense/(Income)  
$1,982,513

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $387,513 | $0 |
| Changes of assumptions | $2,648,559 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $505,858 |
| Changes in proportionate share | $0 | $788,736 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $241,479 | $62,010 |
| Total (prior to post-MD contributions) | $3,277,551 | $1,356,604 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,920,947 |

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>$1,205,857</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>821,698</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(244,398)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>78,620</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>59,170</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,920,947</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2696: Stayton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00608237%

Employer’s proportionate share at MD
0.00541929%

Employer’s proportionate share of system NPL/(A) at prior MD
$819,906

Employer’s proportionate share of system NPL/(A) at MD
$820,951

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $1,371,964

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $366,135

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $159,438

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (39,156)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $9,521

Employer’s Total Pension Expense/(Income)
$129,803

Deferred Outflow of Resources

- Differences between expected and actual experience
  $27,926

- Changes of assumptions
  $190,870

- Net difference between projected and actual earnings on investments
  $0

Deferred Inflow of Resources

- Changes in proportionate share
  $1,705

- Differences between employer contributions and employer’s proportionate share of system contributions
  $33,262

Total (prior to post-MD contributions)
$253,763

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$80,112

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>$72,574</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>41,262</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(33,867)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,951)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,093</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$80,112</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer's proportionate share at prior MD  0.00000000%
Employer's proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income)  $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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

<table>
<thead>
<tr>
<th>Description</th>
<th>Outflow</th>
<th>Inflow</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></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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00069050%
Employer’s proportionate share at MD  0.00041438%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 93,080
Employer’s proportionate share of system NPL/(A) at MD  $ 62,773
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 104,906
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 27,996

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 12,191
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (2,727)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 1,329

Employer’s Total Pension Expense/(Income)  $ 10,793

| Differences between expected and actual experience | $ 2,135 | $ 0 |
| Changes of assumptions | $ 14,595 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 2,787 |
| Changes in proportionate share | $ 6,312 | $ 22,820 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,418 | $ 0 |
| Total (prior to post-MD contributions) | $ 26,460 | $ 25,607 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 853 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,391</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,885</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,525)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,247)</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>$ 853</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00267430%

Employer’s proportionate share at MD  
0.00252882%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 360,497

Employer’s proportionate share of system NPL/(A) at MD  
$ 383,083

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 640,204

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 170,851

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 74,399

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (9,907)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,111)

Employer's Total Pension Expense/(Income)  
$ 63,381

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 13,031 | $ 0 |
| Changes of assumptions | $ 89,066 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 17,011 |

Deferred Inflow of Resources

| Changes in proportionate share | $ 4,328 | $ 29,620 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,299 | $ 4,732 |

Total (prior to post-MD contributions)  
$ 117,724  
$ 51,363

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 66,361

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>$ 37,886</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>27,517</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,728)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,769</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,918</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 66,361</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $613

Employer’s Total Pension Expense/(Income)  
$613

<table>
<thead>
<tr>
<th>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>$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>$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>$613</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>337</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>44</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>$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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02082072%

Employer’s proportionate share at MD  
0.01958114%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  2,806,641

Employer’s proportionate share of system NPL/(A) at MD  
$  2,966,285

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  4,957,222
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  1,322,929

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  576,084

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  41,859
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  1,278

Employer’s Total Pension Expense/(Income)  
$  619,221

Deferred Outflow of Resources  
$  100,904
Changes of assumptions  
$  689,656
Net difference between projected and actual earnings on investments  
$  334,867

Deferred Inflow of Resources  
$  0
Changes in proportionate share  
$  48,951

Total (prior to post-MD contributions)  
$  1,174,378
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$  850,505

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>$ 416,749</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 320,924</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 49,412</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 49,517</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,903</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 850,505</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  
Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00257329%  
Employer’s proportionate share at MD 0.00185620%  
Employer’s proportionate share of system NPL/(A) at prior MD $346,880  
Employer’s proportionate share of system NPL/(A) at MD $281,190  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $469,921  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $125,407  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $54,610  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,935)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $9,251  

Employer’s Total Pension Expense/(Income) $54,926  

Deferred Outflow of Resources | Deferred Inflow of Resources  
---|---  
Differences between expected and actual experience $9,565 | $0  
Changes of assumptions $65,376 | $0  
Net difference between projected and actual earnings on investments $0 | $12,486  
Changes in proportionate share $25,901 | $79,272  
Differences between employer contributions and employer’s proportionate share of system contributions $34,378 | $130  
Total (prior to post-MD contributions) $135,220 | $91,888  
Contributions subsequent to the MD TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources $43,332

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>$35,684</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,863</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(11,511)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,770)</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>$43,332</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2703: Westport Sewer District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2016
Discount rate: 7.20%
Employer’s proportionate share at prior MD: 0.00000000%
Employer’s proportionate share at MD: 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD: $0
Employer’s proportionate share of system NPL/(A) at MD: $0
- Sensitivity: NPL/(A) using discount rate 1.00% lower: $0
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $9,988
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $4,009

Employer’s Total Pension Expense/(Income): $13,997

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$13,984</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$60</td>
<td>$2,429</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$60</td>
<td>$16,413</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>$16,353</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>$(12,376)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(3,977)</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>$(16,353)</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2705: Lebanon Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.04023488%
Employer’s proportionate share at MD  0.03763975%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 5,423,677
Employer’s proportionate share of system NPL/(A) at MD  $ 5,701,926
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 9,528,996
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 2,542,993

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,107,376
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (117,844)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 62,684

Employer’s Total Pension Expense/(Income)  $ 1,052,216

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 193,962  $ 0
Changes of assumptions  $ 1,325,687  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 253,198
Changes in proportionate share  $ 14,134  $ 404,492
Differences between employer contributions and employer’s proportionate share of system contributions  $ 236,718  $ 19,140
Total (prior to post-MD contributions)  $ 1,770,501  $ 676,830
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 1,093,671

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>$ 657,011</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>443,046</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(85,958)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>50,384</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>29,188</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,093,671</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00099023%

Employer’s proportionate share at MD  
0.00101621%

Employer’s proportionate share of system NPL/(A) at prior MD  
$133,483

Employer’s proportionate share of system NPL/(A) at MD  
$153,942

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$257,267

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$68,657

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$29,897

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (1,483)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$1,435

Employer’s Total Pension Expense/(Income)  
$29,849

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>$5,237</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$35,791</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$6,836</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$4,235</td>
<td>$6,427</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$8,062</td>
<td>$1,143</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$53,325</td>
<td>$14,406</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>$38,919</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>$19,385</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,101</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>583</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,674</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,176</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,919</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2708: Milton-Freewater Cemetery District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00015493%

Employer’s proportionate share at MD
0.00011304%

Employer’s proportionate share of system NPL/(A) at prior MD
$20,885

Employer’s proportionate share of system NPL/(A) at MD
$17,124

- Sensitivity: NPL/(A) using discount rate 1.00% lower
$28,618

- Sensitivity: NPL/(A) using discount rate 1.00% higher
$7,637

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
$3,326

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
$ (10,513)
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)
$ (4,369)

Employer’s Total Pension Expense/(Income)
$(11,556)

Deferred Outflow of Resources

| Differences between expected and actual experience | $583 | $0 |
| Changes of assumptions | $3,981 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $760 |
| Changes in proportionate share | $0 | $25,893 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $6,576 |
| Total (prior to post-MD contributions) | $4,564 | $33,229 |

Deferred Inflow of Resources

| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $(28,665) | 

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>$(12,116)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(10,635)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,722)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,067)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(126)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(28,665)</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00105725%

Employer’s proportionate share at MD 0.00125375%

Employer’s proportionate share of system NPL/(A) at prior MD $ 142,518

Employer’s proportionate share of system NPL/(A) at MD $ 189,927

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 317,403

- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 84,705

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 36,886

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 2,128
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (5,262)

Employer’s Total Pension Expense/(Income) $ 33,752

Deferred Outflow of Resources $ 6,461 $ 0

Deferred Inflow of Resources $ 44,158 $ 0

Net difference between projected and actual earnings on investments $ 0 $ 8,434

Changes in proportionate share $ 23,829 $ 16,755

Differences between employer contributions and employer’s proportionate share of system contributions $ 137 $ 11,399

Total (prior to post-MD contributions) $ 74,585 $ 36,588

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 37,997

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>$ 21,031</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,830</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,732)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,268</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,599</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 37,997</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2710: Klamath County Emergency Communications District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00759127%

Employer’s proportionate share at MD  
0.00680478%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,023,306

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,030,835

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,722,719

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 459,740

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 200,199

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (34,174)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,162

Employer’s Total Pension Expense/(Income)  
$ 169,187

Deferred Outflow of Resources  
$ 35,066

Deferred Inflow of Resources  
$ 0

Changes of assumptions  
$ 239,667

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  
$ 28,642

Total (prior to post-MD contributions)  
$ 303,375

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 139,786

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>$ 98,878</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>65,637</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(27,898)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(452)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,621</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 139,786</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00504145%
Employer’s proportionate share at MD 0.00636964%

Employer’s proportionate share of system NPL/(A) at prior MD $ 679,589

Employer’s proportionate share of system NPL/(A) at MD $ 964,917
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,612,558
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 430,342

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 187,397
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 42,108
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 9,607

Employer’s Total Pension Expense/(Income) $ 239,112

Deferred Outflow of Resources
Differences between expected and actual experience $ 32,824 $ 0
Changes of assumptions $ 224,341 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 42,848

Deferred Inflow of Resources
Changes in proportionate share $ 162,465 $ 4,976
Differences between employer contributions and employer’s proportionate share of system contributions $ 29,186 $ 5,109

Total (prior to post-MD contributions) $ 448,816 $ 52,933
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 395,883

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>$ 172,557</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 137,596</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 33,903</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 41,175</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 10,652</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 395,883</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00887507%
Employer’s proportionate share at MD  0.00873267%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,196,363
Employer’s proportionate share of system NPL/(A) at MD  $ 1,322,884
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,210,790
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 589,991

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 256,918
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 10,850
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ (16,486)

Employer’s Total Pension Expense/(Income)  $ 251,282

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 45,001  $ 0
Changes of assumptions  $ 307,568  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 58,744
Changes in proportionate share  $ 73,996  $ 27,543
Differences between employer contributions and employer’s proportionate share of system contributions  $ 1,102  $ 40,444
Total (prior to post-MD contributions)  $ 427,667  $ 126,731
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 300,936

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>$ 162,513</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>125,540</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,829)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,740</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,972</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 300,936</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2714: Winchester Bay Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00102202%
Employer’s proportionate share at MD 0.00099171%

Employer’s proportionate share of system NPL/(A) at prior MD $137,769
Employer’s proportionate share of system NPL/(A) at MD $150,231

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $251,064
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $67,001

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $29,176
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (6,292)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $6,266

Employer’s Total Pension Expense/(Income) $29,150

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $5,110 | $0
Changes of assumptions $34,928 | $0
Net difference between projected and actual earnings on investments $0 | $6,671
Changes in proportionate share $0 | $17,170
Differences between employer contributions and employer’s proportionate share of system contributions $18,608 | $0
Total (prior to post-MD contributions) $58,646 | $23,841
Contributions subsequent to the MD TBD | N/A

Net Deferred Outflow/(Inflow) of Resources $34,805

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 (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$18,585</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,947</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(890)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,022</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,141</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$34,805</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.07711079%

Employer’s proportionate share at MD  
0.06988989%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 10,394,564

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,587,398

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 17,693,542

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,721,857

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,056,187

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (98,018)
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
    $ (54,016)

Employer’s Total Pension Expense/(Income)  
$ 1,904,153

Deferred Outflow of Resources  
$ 1,729,354

Deferred Inflow of Resources  
$ 470,140

Differences between expected and actual experience  
$ 360,152

Changes of assumptions  
$ 2,461,550

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 191,922

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 26,196

Total (prior to post-MD contributions)  
$ 3,039,820

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
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>$ 1,173,597</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>763,824</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(242,373)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(550)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>34,855</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,729,354</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00134806%
Employer’s proportionate share at MD | 0.00203371%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 181,719
Employer’s proportionate share of system NPL/(A) at MD | $ 308,080
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 514,860
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 137,400

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 59,833
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (7,815)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (2,594)

Employer’s Total Pension Expense/(Income) | $ 49,424

| Differences between expected and actual experience | $ 10,480 | $ 0 |
| Changes of assumptions | $ 71,628 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 13,681 |
| Changes in proportionate share | $ 56,664 | $ 68,679 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,669 | $ 5,918 |
| Total (prior to post-MD contributions) | $ 142,441 | $ 88,278 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 54,163 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 28,747</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,506</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,494)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,002</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,402</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 54,163</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00191890%

Employer’s proportionate share at MD  
0.00200967%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 258,668

Employer’s proportionate share of system NPL/(A) at MD  
$ 304,439

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 508,774

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 135,776

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 59,125

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,241

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 7,001

Employer’s Total Pension Expense/(Income)  
$ 70,367

<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>$ 10,356</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 70,781</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>$ 15,661</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 23,780</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 120,578</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources  
$ 105,439

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 49,591</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,809</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,445</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,926</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,669</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 105,439</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

Discount rate

7.20%

Employer’s proportionate share at prior MD

0.00069977%

Employer’s proportionate share at MD

0.00087334%

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

$94,329

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

$132,300

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $221,097

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $59,004

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $25,694

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $14,437
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $4,878

Employer’s Total Pension Expense/(Income)

$45,009

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $4,500 | $0
Changes of assumptions | $30,759 | $0
Net difference between projected and actual earnings on investments | $0 | $5,875
Changes in proportionate share | $50,719 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $20,486 | $4,453
Total (prior to post-MD contributions) | $106,464 | $10,328
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $96,136

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$35,913</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,010</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,905</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,195</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,113</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$96,136</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016  
Discount rate  7.20%  
Employer’s proportionate share at prior MD  0.00000000%  
Employer’s proportionate share at MD  0.00000000%  

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

Employer Pension Expense for Measurement Period  
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $0  
  ▪ Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 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>
</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2720: Tri-Met

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD): December 31, 2016

Discount rate: 7.20%

Employer's proportionate share at prior MD: 0.00000000%

Employer's proportionate share at MD: 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income): $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 | $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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00410266%
Employer’s proportionate share at MD 0.00453326%

Employer’s proportionate share of system NPL/(A) at prior MD $553,040
Employer’s proportionate share of system NPL/(A) at MD $686,729
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,147,654
- Sensitivity: NPL/(A) using discount rate 1.00% higher $306,273

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $133,370
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(25,151)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(7,605)

Employer’s Total Pension Expense/(Income) $100,614

<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>Changes of assumptions</td>
<td>$23,360</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings</td>
<td>$159,663</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$35,634</td>
<td>$84,210</td>
</tr>
<tr>
<td>Differences between employer contributions</td>
<td>$13,258</td>
<td>$17,672</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$231,915</td>
<td>$132,377</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>$251,788</td>
<td>$99,538</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>$54,747</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$35,945</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(11,183)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$14,527</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$5,503</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$99,538</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00153038%
Employer's proportionate share at MD 0.00326441%

Employer’s proportionate share of system NPL/(A) at prior MD $ 206,296
Employer’s proportionate share of system NPL/(A) at MD $ 494,515
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 826,428
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 220,548

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 96,040
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 52,281
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,888

Employer’s Total Pension Expense/(Income) $ 156,209

| Differences between expected and actual experience | $ 16,822 | $ 0 |
| Changes of assumptions | $ 114,974 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 21,959 |
| Changes in proportionate share | $ 190,423 | $ 6,426 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,409 | $ 4,545 |
| Total (prior to post-MD contributions) | $ 331,628 | $ 32,930 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 298,698 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 120,511</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>97,325</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>32,640</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>38,692</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,529</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 298,698</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00038819%

Employer's proportionate share at MD  
0.00032928%

Employer's proportionate share of system NPL/(A) at prior MD  
$52,328

Employer's proportionate share of system NPL/(A) at MD  
$49,882

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $83,362
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $22,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $9,688

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $4,955
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(807)

Employer's Total Pension Expense/(Income)  
$13,836

Deferred Outflow of Resources

| Differences between expected and actual experience | $1,697 | $0 |
| Changes of assumptions | $11,597 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $2,215 |
| Changes in proportionate share | $20,178 | $4,869 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $760 | $6,167 |
| Total (prior to post-MD contributions) | $34,232 | $13,251 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $20,981 |

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>$10,210</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,869</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,829</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>189</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(117)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$20,981</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00229492%
Employer's proportionate share at MD 0.00262155%

Employer’s proportionate share of system NPL/(A) at prior MD $ 309,356
Employer’s proportionate share of system NPL/(A) at MD $ 397,130
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 663,680
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 177,116

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 77,127
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 9,489
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,049

Employer’s Total Pension Expense/(Income) $ 88,665

| Differences between expected and actual experience | $ 13,509 | $ 0 |
| Changes of assumptions | $ 92,332 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 17,635 |
| Changes in proportionate share | $ 36,918 | $ 4,532 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,377 | $ 7,594 |
| Total (prior to post-MD contributions) | $ 147,136 | $ 29,761 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 117,375 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 60,433</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 42,859</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 592</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 10,005</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,487</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 117,375</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 March 4, 2019.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00602911%

Employer’s proportionate share at MD  
0.00522308%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 812,726

Employer’s proportionate share of system NPL/(A) at MD  
$ 791,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,322,291
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 352,878

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 153,665

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,506)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,274)

Employer’s Total Pension Expense/(Income)  
$ 143,885

Deferred Outflow of Resources  
$ 116,099

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 26,915

Changes of assumptions  
$ 183,959

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 34,031

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 10,763

Total (prior to post-MD contributions)  
$ 255,668

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 116,099

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>$ 89,437</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>61,323</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(25,835)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(9,798)</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>$ 116,099</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  
Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.00924072%  
Employer’s proportionate share at MD  
0.01042960%  
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,245,653  
Employer’s proportionate share of system NPL/(A) at MD  
$ 1,579,947  
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 2,640,390  
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 704,638  
Employer Pension Expense for Measurement Period  
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 306,843  
  ▪ Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ (58,046)  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $ (9,989)  
Employer’s Total Pension Expense/(Income)  
$ 238,808  
Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 53,745  
Changes of assumptions  
$ 367,335  
Net difference between projected and actual earnings on investments  
$ 0  
Changes in proportionate share  
$ 98,253  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 30,961  
Total (prior to post-MD contributions)  
$ 550,294  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 247,807  
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>$ 133,434</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>91,597</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(28,527)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>36,946</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,358</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 247,807</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00642679%
Employer’s proportionate share at MD 0.00532905%

Employer’s proportionate share of system NPL/(A) at prior MD $866,334
Employer's proportionate share of system NPL/(A) at MD $807,281

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,349,119
- Sensitivity: NPL/(A) using discount rate 1.00% higher $360,038

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $156,783
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(10,597)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,199

Employer’s Total Pension Expense/(Income) $147,385

Deferred Outflow of Resources
- Differences between expected and actual experience $27,461
- Changes of assumptions $187,691
- Net difference between projected and actual earnings on investments $0
- Changes in proportionate share $69,877
- Differences between employer contributions and employer’s proportionate share of system contributions $17,403
- Total (prior to post-MD contributions) $302,432
- Contributions subsequent to the MD TBD
- Net Deferred Outflow/(Inflow) of Resources $145,343

Deferred Inflow of Resources
- Differences between expected and actual experience $0
- Changes of assumptions $0
- Net difference between projected and actual earnings on investments $35,848
- Changes in proportionate share $115,514
- Differences between employer contributions and employer’s proportionate share of system contributions $5,727
- Total (prior to post-MD contributions) $157,089
- Contributions subsequent to the MD N/A
- Net Deferred Outflow/(Inflow) of Resources $145,343

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>$92,275</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>64,513</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,874)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,388)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>819</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$145,343</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.11187501%
Employer’s proportionate share at MD 0.10015592%

Employer’s proportionate share of system NPL/(A) at prior MD $ 15,080,794
Employer’s proportionate share of system NPL/(A) at MD $ 15,172,303

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 25,355,784
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,766,672

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,946,625
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (572,624)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (284,281)

Employer’s Total Pension Expense/(Income) $ 2,089,720

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 516,116 | $ 0 |
| Changes of assumptions | $ 3,527,532 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 673,736 |
| Changes in proportionate share | $ 0 | $ 1,913,944 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 459,436 |
| Total (prior to post-MD contributions) | $ 4,043,648 | $ 3,047,116 |
| Contributions subsequent to the MD TBD N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 996,532 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,082,385</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>659,379</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(659,239)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(125,182)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>39,190</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 996,532</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)     December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01978236%
Employer’s proportionate share at MD 0.01840518%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,666,670

Employer’s proportionate share of system NPL/(A) at MD  $ 2,788,142
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,659,513
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,243,479

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 541,487
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (90,899)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (5,746)

Employer’s Total Pension Expense/(Income)  $ 444,842

Deferred Outflow of Resources                Deferred Inflow of Resources
Differences between expected and actual experience  $ 94,844  $ 0
Changes of assumptions  $ 648,238  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 123,809
Changes in proportionate share  $ 16,400  $ 318,496
Differences between employer contributions and employer’s proportionate share of system contributions  $ 48,141  $ 23,981
Total (prior to post-MD contributions)  $ 807,623  $ 466,286
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 341,337

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 254,227</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 155,064</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(87,094)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,701</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,439</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 341,337</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00161020%  
Employer’s proportionate share at MD 0.00154260%

Employer’s proportionate share of system NPL/(A) at prior MD $ 217,056  
Employer’s proportionate share of system NPL/(A) at MD $ 233,684

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 390,529  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 104,220

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 45,384  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 8,369  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,586)

Employer’s Total Pension Expense/(Income) $ 49,167

| Differences between expected and actual experience | $ 7,949 | $ 0 |
| Changes of assumptions | $ 54,331 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 10,377 |
| Changes in proportionate share | $ 32,947 | $ 6,197 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,075 | $ 13,315 |
| Total (prior to post-MD contributions) | $ 96,302 | $ 29,889 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 66,413 |

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>$ 33,495</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 26,415</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 3,428</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,330</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 745</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 66,413</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2733: Wiard Memorial Park District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00158202%
Employer’s proportionate share at MD 0.00104709%

Employer’s proportionate share of system NPL/(A) at prior MD $ 213,257

Employee’s proportionate share of system NPL/(A) at MD $ 158,620
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 265,085
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 70,743

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 30,806
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (20,361)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (17,094)

Employer’s Total Pension Expense/(Income) $ (6,649)

 Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 5,396 $ 0
Changes of assumptions $ 36,879 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 7,044
Changes in proportionate share $ 716 $ 72,159
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 37,112
Total (prior to post-MD contributions) $ 42,991 $ 116,315
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (73,324)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (16,098)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(17,180)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(24,784)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(13,527)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,734)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -73,324</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.00492141%  
Employer’s proportionate share at MD  
0.00499688%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 663,408  
Employer’s proportionate share of system NPL/(A) at MD  
$ 756,962  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,265,026  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 337,596  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 147,010  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 9,481  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (11,064)  

Employer’s Total Pension Expense/(Income)  

$ 145,427  

Deferred Outflow of Resources  
25,750  
175,992  
$ 0  
$ 26,733  
$ 0  
$ 228,475  
TBD  
$ 175,505  

Deferred Inflow of Resources  
$ 0  
$ 33,613  
$ 0  
$ 33,613  
$ 19,357  
$ 52,970  
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>$ 94,434</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>69,700</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,937)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,751</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,557</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 175,505</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
\[ \text{Sensitivity: NPL/(A) using discount rate 1.00\% lower} \]  
\[ \text{Sensitivity: NPL/(A) using discount rate 1.00\% higher} \]  
Employer Pension Expense for Measurement Period  
\[ \text{Employer’s proportionate share of collective system Pension Expense/(Income)} \]  
\[ \text{Net amortization of employer-specific deferred amounts from:} \]  
\[ \text{o Changes in proportionate share (per paragraph 54 of GASB 68)} \]  
\[ \text{o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)} \]  
Employer’s Total Pension Expense/(Income)  
\[ \text{Deferred Outflow of Resources} \]  
\[ \text{Deferred Inflow of Resources} \]  
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>$ 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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2737: Portland Energy Conservation Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer's proportionate share at prior MD  0.00065586%
Employer's proportionate share at MD  0.00060574%

Employer's proportionate share of system NPL/(A) at prior MD  $ 88,410
Employer's proportionate share of system NPL/(A) at MD  $ 91,762
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 153,351
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 40,925

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 17,821
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 78
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(6,235)

Employer’s Total Pension Expense/(Income)  $ 11,664

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 3,121 | $ 0 |
| Changes of assumptions | $ 21,334 | $ 0 |
| **Net difference between projected and actual earnings on investments** | $ 0 | $ 4,075 |
| Changes in proportionate share | $ 4,630 | $ 7,786 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 16,233 |
| **Total (prior to post-MD contributions)** | $ 29,085 | $ 28,094 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 991

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,246</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,757)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,184)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 991</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2739: Scappoose Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01825575%
Employer’s proportionate share at MD  0.02172786%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 2,460,882
Employer’s proportionate share of system NPL/(A) at MD  $ 3,291,485
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 5,500,693
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,467,964

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 639,242
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,839)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 50,056

Employer’s Total Pension Expense/(Income)  $ 683,459

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 111,966  $ 0
Changes of assumptions  $ 765,264  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 146,161
Changes in proportionate share  $ 305,895  $ 254,190
Differences between employer contributions and employer’s proportionate share of system contributions  $ 163,464  $ 7,084
Total (prior to post-MD contributions)  $ 1,346,589  $ 407,435
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 939,154

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 453,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>320,619</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,314</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>116,401</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>36,443</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 939,154</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2740: Nesko win Regional Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00048452%

Employer’s proportionate share at MD  
0.00031178%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  65,313

Employer’s proportionate share of system NPL/(A) at MD  
$  47,231

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 78,931

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 21,064

Employer Pension Expense for Measurement Period

▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
$  9,173

▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (6,299)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$  4,158

Employer’s Total Pension Expense/(Income)  
$  7,032

Deferred Outflow of Resources  
$  1,607

Deferred Inflow of Resources  
$  0

Differences between expected and actual experience

Changes of assumptions  
$ 10,981

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  
$ 16,046

Total (prior to post-MD contributions)  
$ 28,634

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$  4,205

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,859</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,498</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,676)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(528)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>52</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,205</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2741: Port of Garibaldi

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00332736%
Employer’s proportionate share at MD 0.00418869%

Employer’s proportionate share of system NPL/(A) at prior MD $ 448,529
Employer’s proportionate share of system NPL/(A) at MD $ 634,531

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,060,422
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 282,994

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 123,233
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 23,096
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (3,007)

Employer’s Total Pension Expense/(Income) $ 143,322

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 21,585 $ 0
Changes of assumptions $ 147,527 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 28,177
Changes in proportionate share $ 142,930 $ 39,162
Differences between employer contributions and employer’s proportionate share of system contributions $ 9,264 $ 14,815
Total (prior to post-MD contributions) $ 321,306 $ 82,154
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 239,152

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 100,030</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>77,590</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,798</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>29,063</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,672</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 239,152</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  
Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00084037%  
Employer’s proportionate share at MD 0.00110328%  

Employer’s proportionate share of system NPL/(A) at prior MD $ 113,282  
**Employer’s proportionate share of system NPL/(A) at MD** $ 167,132  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 279,310  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 74,539  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 32,459  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,908)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,135  

**Employer’s Total Pension Expense/(Income)** $ 32,686  

| Differences between expected and actual experience | $ 5,685 | $ 0 |
| Changes of assumptions | $ 38,858 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 7,422 |
| Changes in proportionate share | $ 22,072 | $ 23,144 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,774 | $ 374 |
| Total (prior to post-MD contributions) | $ 73,389 | $ 30,940 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 42,449 |

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>$ 21,002</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,534</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,406)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,194</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,125</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 42,449</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2743: Douglas Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)  
    $ 5,624

Employer’s Total Pension Expense/(Income)  
$ 5,596


<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>$ 37</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 9,062</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)  
$ 9,062  
$ 37

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 9,025

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,698</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,394</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,127</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>683</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>123</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,025</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.34186219%

Employer’s proportionate share at MD  
0.33850664%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  46,083,152

Employer’s proportionate share of system NPL/(A) at MD  
$  51,279,297

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  85,697,394

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  22,869,976

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  9,958,993

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (159,079)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  411,648

Employer’s Total Pension Expense/(Income)  
$ 10,211,562

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$  1,744,368 | $  0
Changes of assumptions  
$ 11,922,339 | $  0
Net difference between projected and actual earnings on investments  
$  0 | $ 2,277,091
Changes in proportionate share  
$  47,277 | $  639,025
Differences between employer contributions and employer’s proportionate share of system contributions  
$  1,537,226 | $  104,344
Total (prior to post-MD contributions)  
$ 15,251,210 | $  3,020,460
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 12,230,750

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,667,828</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,764,423</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(313,002)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>782,460</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>329,043</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,230,750</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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  | $ 1,212 | $ 0
Total (prior to post-MD contributions)  | $ 1,212 | $ 0
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 1,212

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 864</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>348</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,212</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02516865%
Employer’s proportionate share at MD 0.02472729%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,392,744
Employer’s proportionate share of system NPL/(A) at MD $ 3,745,859
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,260,038
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,670,610

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 727,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (51,818)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 16,799

Employer’s Total Pension Expense/(Income) $ 692,467

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 127,423 $ 0
Changes of assumptions $ 870,905 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 166,337
Changes in proportionate share $ 0 $ 138,171
Differences between employer contributions and employer’s proportionate share of system contributions $ 55,354 $ 2,900
Total (prior to post-MD contributions) $ 1,053,682 $ 307,408
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 746,274

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 434,519</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 304,244</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(51,507)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 38,291</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,726</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 746,274</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2749: Black Butte Ranch Police

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00414206%

Employer's proportionate share at MD  
0.00403765%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 558,351

Employer’s proportionate share of system NPL/(A) at MD  
$ 611,651

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,022,184

 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 272,789

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 118,789

 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (17,933)
  o 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)  
$ 99,754

| Differences between expected and actual experience | $ 20,807 | $ 0 |
| Changes of assumptions | $ 142,208 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 27,161 |
| Changes in proportionate share | $ 7,872 | $ 69,387 |
| Differences between employer contributions and employer's proportionate share of system contributions | $ 6,009 | $ 6,512 |
| Total (prior to post-MD contributions) | $ 176,896 | $ 103,060 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 73,836 |

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>$ 56,989</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,982</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(21,405)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,951</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,317</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 73,836</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00082426%

Employer’s proportionate share at MD  
0.00154205%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 111,111

Employer’s proportionate share of system NPL/(A) at MD  
$ 233,600

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 390,390
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 104,183

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 45,368
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 15,753
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,069)

Employer’s Total Pension Expense/(Income)  
$ 58,052

Deferred Outflow of Resources          Deferred Inflow of Resources

Differences between expected and actual experience  
$ 7,946  
$ 0

Changes of assumptions  
$ 54,312  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 10,373

Changes in proportionate share  
$ 84,132  
$ 12,378

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,924  
$ 10,198

Total (prior to post-MD contributions)  
$ 149,314  
$ 32,949

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 116,365

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>$ 42,849</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>39,525</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>13,435</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>16,444</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,113</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 116,365</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01047639%

Employer’s proportionate share at MD  
0.00920651%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,412,221

Employer’s proportionate share of system NPL/(A) at MD  
$1,394,665

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,330,749

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $622,005

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $270,859

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $-(2,644)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $-(23,791)

Employer’s Total Pension Expense/(Income)  
$244,424

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$47,442  
$0

Changes of assumptions  
$324,257  
$0

Net difference between projected and actual earnings on investments  
$0  
$61,931

Changes in proportionate share  
$41,349  
$104,947

Differences between employer contributions and employer’s proportionate share of system contributions  
$0  
$57,708

Total (prior to post-MD contributions)  
$413,048  
$224,586

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$188,462

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>$149,062</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$95,853</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(45,899)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(12,982)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,429</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$188,462</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Employer #2754: Western Lane Ambulance District

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

0.01478849%

Employer’s proportionate share at MD  

0.01460279%

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

$1,993,494

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

$2,212,130

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

$3,696,888

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

$986,585

Employer Pension Expense for Measurement Period  

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

$429,620

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

$(7,519)

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

$4,314

Employer’s Total Pension Expense/(Income)  

$426,415

Deferred Outflow of Resources  

Deferred Inflow of Resources  

| Differences between expected and actual experience | $75,250 | $0 |
| Changes of assumptions | $514,316 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $98,231 |
| Changes in proportionate share | $86,657 | $78,950 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $65,978 | $18,129 |
| Total (prior to post-MD contributions) | $742,201 | $195,310 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $546,891 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$276,168</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>203,981</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,122</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>42,677</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,943</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$546,891</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience  $ 0  $ 0
Changes of assumptions  $ 0  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 0
Changes in proportionate share  $ 0  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 285  $ 0
Total (prior to post-MD contributions)  $ 285  $ 0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 285

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>39</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>$ 285</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2757: City of Stayton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.01276567%

Employer's proportionate share at MD  
0.01244645%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 1,720,817

Employer's proportionate share of system NPL/(A) at MD  
$ 1,885,473

* Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,150,982

* Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 840,899

Employer Pension Expense for Measurement Period  

* Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 366,179

* Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (19,697)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,615

Employer's Total Pension Expense/(Income)  
$ 355,097

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 64,138 | $ 0 |
| Changes of assumptions | $ 438,369 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 83,726 |
| Changes in proportionate share | $ 1,022 | $ 68,146 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 32,689 | $ 2,432 |

Total (prior to post-MD contributions)  
$ 536,218 $ 154,304

Contributions subsequent to the MD  
TBD N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 381,914

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>$ 225,644</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>156,514</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(27,858)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17,446</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,168</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 381,914</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00096746%
Employer’s proportionate share at MD 0.00103897%
Employer’s proportionate share of system NPL/(A) at prior MD $ 130,414
Employer’s proportionate share of system NPL/(A) at MD $ 157,390
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 263,029
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 70,194

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 30,567
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,676
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,796)

Employer’s Total Pension Expense/(Income) $ 32,447

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 5,354 $ 0
Changes of assumptions $ 36,593 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 6,989
Changes in proportionate share $ 14,954 $ 5,104
Differences between employer contributions and employer’s proportionate share of system contributions $ 247 $ 8,467
Total (prior to post-MD contributions) $ 57,148 $ 20,560
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 36,588

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>$ 21,463</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,447</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,615)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,176</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,117</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 36,588</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00153731%
Employer’s proportionate share at MD 0.00135162%

Employer’s proportionate share of system NPL/(A) at prior MD $ 207,230
Employer’s proportionate share of system NPL/(A) at MD $ 204,753
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 342,180
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 91,317

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 39,765
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,736
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 987

Employer’s Total Pension Expense/(Income) $ 46,488

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 6,965 $ 0
Changes of assumptions $ 47,605 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 9,092
Changes in proportionate share $ 28,297 $ 15,346
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,008 $ 370
Total (prior to post-MD contributions) $ 86,875 $ 24,808
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 62,067

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>$ 32,441</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,796</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,722</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,527</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>$ 62,067</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03011782%

Employer’s proportionate share at MD  
0.03285749%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,059,894

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,977,477

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 8,318,304
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,219,897

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 966,680
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (81,378)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 59,243

Employer’s Total Pension Expense/(Income)  
$ 944,545

Deferred Outflow of Resources  
$ 169,319  
$ 1,157,254  
$ 0  
$ 226,417  
$ 213,750  
$ 1,766,740

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 221,028  
$ 398,777  
$ 13,555  
$ 633,360

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,133,380

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 600,471</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>420,755</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(45,832)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>114,538</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>43,447</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,133,380</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00267039%

Employer's proportionate share at MD  
0.00327562%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 359,970

Employer's proportionate share of system NPL/(A) at MD  
$ 496,213

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 829,266

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 221,305

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 96,370

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 652
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 9,537

Employer’s Total Pension Expense/(Income)  
$ 106,559

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience  | $ 16,880 | $ 0 |
| Changes of assumptions  | $ 115,369 | $ 0 |
| Net difference between projected and actual earnings on investments  | $ 0 | $ 22,035 |
| Changes in proportionate share  | $ 57,563 | $ 40,649 |
| Differences between employer contributions and employer’s proportionate share of system contributions  | $ 25,398 | $ 893 |
| Total (prior to post-MD contributions)  | $ 215,210 | $ 63,577 |
| Contributions subsequent to the MD  | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources  | $ 151,633 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 71,336</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>48,432</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,676</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,395</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,794</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 151,633</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00350638%

Employer’s proportionate share at MD  
0.00324626%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 472,661

Employer’s proportionate share of system NPL/(A) at MD  
$ 491,766

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 821,833

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 219,322

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 95,506

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,955)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,961

Employer’s Total Pension Expense/(Income)  
$ 91,512

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 16,728 | $ 0 |
| Changes of assumptions | $ 114,335 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 21,837 |
| Changes in proportionate share | $ 8,108 | $ 30,016 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 15,896 | $ 3,452 |
| Total (prior to post-MD contributions) | $ 155,067 | $ 55,305 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 99,762 |

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>$ 57,992</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>41,070</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,313)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,793</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,220</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 99,762</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2766: Southwest Lincoln County Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00355435%
Employer’s proportionate share at MD 0.00272142%

Employer’s proportionate share of system NPL/(A) at prior MD $ 479,128
Employer’s proportionate share of system NPL/(A) at MD $ 412,259

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 688,963
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 183,863

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 80,065
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,848)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,078

Employer’s Total Pension Expense/(Income) $ 72,295

<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>$ 14,024</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 18,307</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 30,112</td>
<td>$ 72,551</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 8,968</td>
<td>$ 1,397</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions) $ 148,954 $ 92,255
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 56,699

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 44,022</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,885</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,823)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(7,700)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(685)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 56,699</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00064074%
Employer’s proportionate share at MD 0.00056928%

Employer’s proportionate share of system NPL/(A) at prior MD $ 86,372
Employer’s proportionate share of system NPL/(A) at MD $ 86,238
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 144,121
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 38,461

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 16,748
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 941
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (747)

Employer’s Total Pension Expense/(Income) $ 16,942

<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>$ 2,934</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 20,050</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>$ 5,725</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,692</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 30,401</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 14,141</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>$ 10,925</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,312</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,423)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,595)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(79)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,141</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD) 

Discount rate 7.20% 

Employer's proportionate share at prior MD 0.00149991% 

Employer's proportionate share at MD 0.00144646% 

Employer's proportionate share of system NPL/(A) at prior MD $ 202,188 

Employer's proportionate share of system NPL/(A) at MD $ 219,120 

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 366,190 
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 97,725 

Employer Pension Expense for Measurement Period 

- Employer's proportionate share of collective system Pension Expense/(Income) $ 42,555 
- Net amortization of employer-specific deferred amounts from: 
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,718) 
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,020 

Employer's Total Pension Expense/(Income) $ 41,857 

<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>$ 7,454</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 50,945</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>$ 8,709</td>
</tr>
<tr>
<td>Differences between employer contributions and employer's proportionate share of system contributions</td>
<td>$ 10,218</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions) $ 77,326 $ 29,251 

Contributions subsequent to the MD TBD N/A 

Net Deferred Outflow/(Inflow) of Resources $ 48,075 

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 26,436</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,524</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(724)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,560</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,279</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
</tbody>
</table>

Total $ 48,075 

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00137155%  
Employer’s proportionate share at MD 0.00123138%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 184,885  
Employer’s proportionate share of system NPL/(A) at MD  $ 186,538

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 311,740  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 83,194

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 36,228
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 697  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 8,545

Employer’s Total Pension Expense/(Income)  $ 45,470

| Differences between expected and actual experience | $ 6,345 | $ 0 |
| Changes of assumptions | $ 43,370 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 8,283 |
| Changes in proportionate share | $ 11,735 | $ 13,232 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 27,388 | $ 0 |
| Total (prior to post-MD contributions) | $ 88,838 | $ 21,515 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 67,323

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>$ 32,611</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>25,884</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,488</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,048</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,292</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 67,323</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2772: Umatilla County Soil & Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00060924%
Employer’s proportionate share at MD 0.00033818%

Employer’s proportionate share of system NPL/(A) at prior MD $ 82,126

Employer’s proportionate share of system NPL/(A) at MD $ 51,230
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 85,615
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 22,848

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,949
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (13,685)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (4,249)

Employer’s Total Pension Expense/(Income) $ (7,985)

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 1,743 $ 0
Changes of assumptions $ 11,911 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 2,275
Changes in proportionate share $ 5,552 $ 54,208
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 7,556
Total (prior to post-MD contributions) $ 19,206 $ 64,039
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (44,833)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(10,975)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(10,413)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(15,081)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(7,592)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(772)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(44,833)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2773: Housing Authority of Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
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’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)  
Total

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00119243%
Employer’s proportionate share at MD 0.00158654%

Employer’s proportionate share of system NPL/(A) at prior MD $ 160,740
Employer’s proportionate share of system NPL/(A) at MD $ 240,340
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 401,653
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 107,189

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 46,677
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,293
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (1,001)

Employer’s Total Pension Expense/(Income) $ 48,969

Differences between expected and actual experience $ 8,176 $ 0
Changes of assumptions $ 55,879 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 10,672
Changes in proportionate share $ 32,826 $ 14,038
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,711 $ 2,627
Total (prior to post-MD contributions) $ 99,592 $ 27,337
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 72,255

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 32,575</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>24,266</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,161</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,208</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>$ 72,255</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

0.00015886%

Employer’s proportionate share at MD  

0.00020767%

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

$ 21,414

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

$ 31,459

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

$ 52,574

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

$ 14,030

Employer Pension Expense for Measurement Period

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

$ 6,110

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

  $ (1,155)

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

  $ (1,557)

Employer’s Total Pension Expense/(Income)  

$ 3,398

Deferred Outflow of Resources  

Deferred Inflow of Resources

| Differences between expected and actual experience | $ 1,070 | $ 0 |
| Changes of assumptions | $ 7,314 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,397 |
| Changes in proportionate share | $ 8,532 | $ 9,074 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 473 | $ 4,211 |
| Total (prior to post-MD contributions) | $ 17,389 | $ 14,682 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,707 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,370</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>296</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(247)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,026</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>263</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,707</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.07889868%
Employer’s proportionate share at MD 0.04614908%
Employer’s proportionate share of system NPL/(A) at prior MD $ 10,635,572
Employer’s proportionate share of system NPL/(A) at MD $ 6,990,978

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,683,245
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,117,896

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,357,723
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (770,963)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (29,648)

Employer’s Total Pension Expense/(Income) $ 557,112

<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>$ 237,812</td>
<td></td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,625,389</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 310,439</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 33,169</td>
<td>$ 3,120,860</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 161,545</td>
<td>$ 169,980</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,057,915</td>
<td>$ 3,601,279</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>$ (1,543,364)</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>$ 75,911</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(176,163)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(806,744)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(555,401)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(80,966)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -1,543,364</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2778: Mulino Water District 23

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00072717%

Employer's proportionate share at MD  
0.00068699%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 98,023

Employer's proportionate share of system NPL/(A) at MD  
$ 104,070

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 173,921
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 46,414

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 20,212

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,809)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,259

Employer's Total Pension Expense/(Income)  
$ 19,662

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
 Differences between expected and actual experience | $ 3,540 | $ 0
 Changes of assumptions | $ 24,196 | $ 0
 Net difference between projected and actual earnings on investments | $ 0 | $ 4,621
 Changes in proportionate share | $ 761 | $ 7,430
 Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,124 | $ 471
 Total (prior to post-MD contributions) | $ 32,621 | $ 12,522
 Contributions subsequent to the MD | TBD | N/A
 Net Deferred Outflow/(Inflow) of Resources | $ 20,099

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>$ 12,350</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,976</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,917)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,078</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>613</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,099</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00123816%
Employer’s proportionate share at MD 0.00115970%

Employer’s proportionate share of system NPL/(A) at prior MD $ 166,904
Employer’s proportionate share of system NPL/(A) at MD $ 175,679

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 293,593
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 78,351

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 34,119
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 5,401
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 706

Employer’s Total Pension Expense/(Income) $ 40,226

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 5,976</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 40,845</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>$ 21,243</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,775</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 69,839</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources $ 47,571

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 27,970</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,123</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,277)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>55</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>700</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,571</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.00054546%
Employer’s proportionate share at MD  
0.00008897%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 73,528
Employer’s proportionate share of system NPL/(A) at MD  
$ 13,478
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 22,524
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 6,011

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 2,618
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ (7,187)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $ (808)

Employer’s Total Pension Expense/(Income)  
$ (5,377)

<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>$ 458</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 3,134</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 6,233</td>
<td>$ 38,379</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 223</td>
<td>$ 2,620</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 10,048</td>
<td>$ 41,597</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  
$ (31,549)

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>$(6,209)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(6,393)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(8,337)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(8,845)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(1,766)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(31,549)</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2781: North Bend Coos-Curry Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00401912%

Employer’s proportionate share at MD  
0.00564928%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 541,779

Employer’s proportionate share of system NPL/(A) at MD  
$ 855,792

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,430,189

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 381,673

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 166,204

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (14,052)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 48,611

Employer’s Total Pension Expense/(Income)  
$ 200,763

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 29,111 | $ 0 |
| Changes of assumptions | $ 198,970 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 38,002 |
| Changes in proportionate share | $ 136,809 | $ 141,347 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 138,050 | $ 0 |
| Total (prior to post-MD contributions) | $ 502,940 | $ 179,349 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 323,591 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 138,794</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>103,903</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,352</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>50,851</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,691</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 323,591</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.0009491%
Employer’s proportionate share at MD 0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD $12,794
Employer’s proportionate share of system NPL/(A) at MD $0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $0
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(471)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $3,318

Employer’s Total Pension Expense/(Income) $2,847

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 0  $ 0
Changes of assumptions $ 0  $ 0
Net difference between projected and actual earnings on investments $ 0  $ 0
Changes in proportionate share $ 4,236  $ 7,843
Differences between employer contributions and employer’s proportionate share of system contributions $ 8,851  $ 0
Total (prior to post-MD contributions) $ 13,087  $ 7,843
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,244

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,637</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,982</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,067</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(296)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(146)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,244</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00208717%
Employer’s proportionate share at MD 0.00193059%

Employer’s proportionate share of system NPL/(A) at prior MD $ 281,351
Employer’s proportionate share of system NPL/(A) at MD $ 292,459

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 488,754
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 130,433

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 56,799
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,600)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 7,657

Employer’s Total Pension Expense/(Income) $ 56,856

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 9,949 $ 0
Changes of assumptions $ 67,996 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 12,987
Changes in proportionate share $ 0 $ 25,642
Differences between employer contributions and employer’s proportionate share of system contributions $ 28,440 $ 1,044
Total (prior to post-MD contributions) $ 106,385 $ 39,673
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 66,712

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>$ 36,738</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>26,677</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,388)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,898</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,787</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 66,712</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2784: Eisenschmidt Pool

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00214248%

Employer’s proportionate share at MD  
0.00182169%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 288,807

Employer’s proportionate share of system NPL/(A) at MD  $ 275,962

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 461,185
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 123,076

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 53,595
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,728)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (582)

Employer’s Total Pension Expense/(Income)  $ 44,285

<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>$ 9,387</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 64,161</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>$ 11,152</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,000</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 89,700</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 31,175</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>$ 25,171</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,538</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,896)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,206)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>568</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 31,175</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00057627%

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

Employer’s proportionate share of system NPL/(A) at MD  
$87,297

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $145,890

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $38,934

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $16,954

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $2,624
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $1,978

Employer’s Total Pension Expense/(Income)  
$21,556

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
$2,970 | $0
$20,296 | $0
$0 | $3,876
$53,030 | $26,463
$8,167 | $1,601
$84,463 | $31,940
TBD | N/A

Net Deferred Outflow/(Inflow) of Resources  
$52,523

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$15,995</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$16,038</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$6,871</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$10,879</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,739</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$52,523</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2786: Seal Rock Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00061568%

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

Employer’s proportionate share of system NPL/(A) at MD  
$ 93,267

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 155,867

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 41,596

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 18,114

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 3,118
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,342)

Employer’s Total Pension Expense/(Income)  
$ 19,890

 Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 3,173 | $ 0
Changes of assumptions  
$ 21,684 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 4,142
Changes in proportionate share  
$ 51,907 | $ 31,745
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 2,144 | $ 4,230
Total (prior to post-MD contributions)  
$ 78,908 | $ 40,117
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 38,791

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,504</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,291</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,754</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,325</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,918</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 38,791</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00759871%

Employer’s proportionate share at MD  
0.00784034%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,024,309

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,187,708

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,984,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 529,704

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 230,666
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,076)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 30,468

Employer’s Total Pension Expense/(Income)  
$ 254,058

Deferred Outflow of Resources  
$ 40,402  
$ 276,140  
$ 19,969  
$ 106,681  
$ 443,192  
TBD

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 52,741  
$ 2,417  
$ 85,214  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 357,978

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 172,340</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>130,775</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,847</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>32,756</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,261</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 357,978</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.00248786%  
Employer’s proportionate share at MD  
0.00372667%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 335,364  
Employer’s proportionate share of system NPL/(A) at MD  
$ 564,541  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 943,455  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 251,779  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 109,640  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (18,447)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (21,314)  

Employer’s Total Pension Expense/(Income)  
$ 69,879  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

| Differences between expected and actual experience | $ 19,204 | $ 0 |
| Changes of assumptions | $ 131,255 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 25,069 |
| Changes in proportionate share | $ 102,380 | $ 134,180 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 692 | $ 49,028 |
| Total (prior to post-MD contributions) | $ 253,531 | $ 208,277 |

Contributions subsequent to the MD  
TBD  
N/A  

Net Deferred Outflow/(Inflow) of Resources  
$ 45,254  

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>$ 33,213</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,190</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(28,306)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>12,417</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,740</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 45,254</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00519644%

Employer’s proportionate share at MD  
0.00515939%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 700,482

Employer’s proportionate share of system NPL/(A) at MD  
$ 781,580

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,306,167
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 348,576

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 151,791

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,231
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,123

Employer’s Total Pension Expense/(Income)  
$ 157,145

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 26,587  |  $ 0
Changes of assumptions  
$ 181,716  |  $ 0
Net difference between projected and actual earnings on investments  
$ 0  |  $ 34,707
Changes in proportionate share  
$ 80,941  |  $ 53,887
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 21,747  |  $ 5,204
Total (prior to post-MD contributions)  
$ 310,991  |  $ 93,798
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 217,193

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 103,615</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 76,507</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 13,788</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18,493</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 4,791</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 217,193</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2792: North Wasco County Parks And Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00392391%
Employer’s proportionate share at MD 0.00351752%

Employer’s proportionate share of system NPL/(A) at prior MD $528,945

Employer’s proportionate share of system NPL/(A) at MD $532,858

- Sensitivity: NPL/(A) using discount rate 1.00% lower $890,506
- Sensitivity: NPL/(A) using discount rate 1.00% higher $237,649

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $103,487
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (23,615)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (5,450)

Employer’s Total Pension Expense/(Income) $74,422

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $18,126 | $0
Changes of assumptions | $123,888 | $0
Net difference between projected and actual earnings on investments | $0 | $23,662
Changes in proportionate share | $1,120 | $74,843
Differences between employer contributions and employer’s proportionate share of system contributions | $6,394 | $11,364
Total (prior to post-MD contributions) | $149,528 | $109,869
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $39,659

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>$38,567</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$22,603</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(20,009)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(2,896)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,393</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$74,843</td>
</tr>
<tr>
<td>Total</td>
<td>$39,659</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 March 4, 2019.
**Oregon Public Employees Retirement System**  
**Schedule of Pension Amounts under GASB 68**  
**Employer #2793: North Lincoln Fire & Rescue District 1**

**Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]**  
June 30, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2016

- **Discount rate**  
  7.20%
- **Employer’s proportionate share at prior MD**  
  0.00760013%
- **Employer's proportionate share at MD**  
  0.00558685%

- **Employer’s proportionate share of system NPL/(A) at prior MD**  
  $1,024,500

- **Employer’s proportionate share of system NPL/(A) at MD**  
  $846,334
  
  - **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
    $1,414,384
  
  - **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
    $377,455

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**  
  $164,367

  - **Net amortization of employer-specific deferred amounts from:**
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $35,749
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $22,463

- **Employer’s Total Pension Expense/(Income)**  
  $151,081

<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>$28,790</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$196,771</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>$14,230</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$86,344</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$326,135</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$95,483</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>$90,830</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>51,979</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(35,693)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,458)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>824</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$95,483</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00936417%
Employer’s proportionate share at MD 0.00874151%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,262,294
Employer’s proportionate share of system NPL/(A) at MD $ 1,324,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,213,028
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 590,588

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 257,179
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 13,313
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,801

Employer’s Total Pension Expense/(Income) $ 277,293

<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>$ 45,046</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 307,879</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>$ 76,241</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 41,301</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 470,467</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 352,104</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>$ 187,464</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>142,906</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(565)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,333</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,967</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 352,104</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00020026%

Employer’s proportionate share at MD  
0.00021258%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 26,995

Employer’s proportionate share of system NPL/(A) at MD  
$ 32,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 53,817
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 14,362

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 6,254
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (7,342)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 9,144

Employer’s Total Pension Expense/(Income)  
$ 8,056

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 1,095  
$ 0

Changes of assumptions  
$ 7,487  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 1,430

Changes in proportionate share  
$ 10,506  
$ 38,032

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 25,950  
$ 0

Total (prior to post-MD contributions)  
$ 45,038  
$ 39,462

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 5,576

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>$ 5,423</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,036</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,366)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>715</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>768</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,576</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2797: Vernonia Fire

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer’s proportionate share at prior MD  
Employer’s proportionate share at MD  
Employer’s proportionate share of system NPL/(A) at prior MD  
Employer’s proportionate share of system NPL/(A) at MD  
• Sensitivity: NPL/(A) using discount rate 1.00% lower  
• Sensitivity: NPL/(A) using discount rate 1.00% higher  
Employer Pension Expense for Measurement Period  
• Employer’s proportionate share of collective system Pension Expense/(Income)  
• Net amortization of employer-specific deferred amounts from:  
  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>$16,198</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,536</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,135</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,995</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,304</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$38,167</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.00055233%
Employer’s proportionate share at MD  
0.00054144%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 74,454
Employer’s proportionate share of system NPL/(A) at MD  
$ 82,021

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 137,073
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 36,580

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 15,929
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,202)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (4,266)

Employer’s Total Pension Expense/(Income)  
$ (5,539)

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 2,790 | $ 0 |
| Changes of assumptions | $ 19,070 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,642 |
| Changes in proportionate share | $ 3,991 | $ 54,497 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 275 | $ 6,523 |
| Total (prior to post-MD contributions) | $ 26,126 | $ 64,662 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (38,536) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$(10,917)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(13,529)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(12,805)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,697)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>412</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(38,536)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00108470%
Employer’s proportionate share at MD 0.00109433%
Employer’s proportionate share of system NPL/(A) at prior MD $ 146,218
Employer’s proportionate share of system NPL/(A) at MD $ 165,777
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 277,044
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 73,934

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 32,196
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (16,488)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,622)

Employer’s Total Pension Expense/(Income) $ 12,086

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 5,639</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 38,543</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>$ 4,242</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,300</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 50,724</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ (7,425)</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>$ 802</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(3,938)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(6,806)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,668</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>847</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (7,425)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00158279%
Employer’s proportionate share at MD  0.00150746%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 213,361
Employer’s proportionate share of system NPL/(A) at MD  $ 228,360
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 381,633
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 101,846
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 44,350
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (606)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 3,399
Employer’s Total Pension Expense/(Income)  $ 47,143

Deferred Outflow of Resources  Deferred Inflow of Resources
---
Differences between expected and actual experience  $ 7,768  $ 0
Changes of assumptions  $ 53,093  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 10,140
Changes in proportionate share  $ 2,794  $ 6,542
Differences between employer contributions and employer’s proportionate share of system contributions  $ 16,669  $ 1,276
Total (prior to post-MD contributions)  $ 80,324  $ 17,958
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 62,366

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>$ 31,415</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 23,201</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 714</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,250</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,786</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 62,366</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 March 4, 2019.
## Oregon Public Employees Retirement System

**Schedule of Pension Amounts under GASB 68**

**Employer #2802: Rural Road Assessment District 3**

### Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
- **June 30, 2018**

### Actuarial Valuation Date (liability rolled forward to MD)
- **December 31, 2016**

### Discount rate
- **7.20%**

### Employer’s proportionate share at prior MD
- **0.00195164%**

### Employer’s proportionate share at MD
- **0.00239679%**

### Employer’s proportionate share of system NPL/(A) at prior MD
- **$263,082**

### Employer’s proportionate share of system NPL/(A) at MD
- **$363,082**

#### Sensitivity:
- **NPL/(A) using discount rate 1.00% lower**: **$606,779**
- **NPL/(A) using discount rate 1.00% higher**: **$161,930**

### Employer Pension Expense for Measurement Period

#### Employer’s proportionate share of collective system Pension Expense/(Income)
- **$70,514**

#### Net amortization of employer-specific deferred amounts from:
- **Changes in proportionate share (per paragraph 54 of GASB 68)**: **$(8,488)**
- **Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)**: **$(1,503)**

#### Employer’s Total Pension Expense/(Income)
- **$60,523**

### Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$12,351</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$84,416</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$16,123</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$40,061</td>
<td>$55,139</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$3,400</td>
<td>$5,008</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$140,228</td>
<td>$76,270</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$63,958</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>$35,413</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$21,626</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(7,199)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$10,277</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,841</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$63,958</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2803: Southwestern Polk County Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00011935%

Employer’s proportionate share at MD  
0.00012338%

Employer’s proportionate share of system NPL/(A) at prior MD  
$16,088

Employer’s proportionate share of system NPL/(A) at MD  
$18,690

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$31,235

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$8,336

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$3,630

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$212
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$(241)

Employer’s Total Pension Expense/(Income)  
$3,601

Deferred Outflow of Resources  
Deferred Inflow of Resources

- Differences between expected and actual experience  
$636  
$0

- Changes of assumptions  
$4,345  
$0

- Net difference between projected and actual earnings on investments  
$0  
$830

- Changes in proportionate share  
$754  
$89

- Differences between employer contributions and employer’s proportionate share of system contributions  
$596  
$1,359

Total (prior to post-MD contributions)  
$6,331  
$2,278

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$4,053

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>$2,347</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,781</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(203)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>56</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>73</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,053</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00328114%
Employer’s proportionate share at MD 0.00313705%

Employer’s proportionate share of system NPL/(A) at prior MD 442,299
Employer’s proportionate share of system NPL/(A) at MD 475,222

- Sensitivity: NPL/(A) using discount rate 1.00% lower 794,185
- Sensitivity: NPL/(A) using discount rate 1.00% higher 211,943

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) 92,293
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) (4,167)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (13,275)

Employer’s Total Pension Expense/(Income) 74,851

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 16,166</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 110,488</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>$ 3,518</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>$ 130,172</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 51,262</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>$ 42,769</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>26,988</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(17,622)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,366)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,493</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 51,262</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer's proportionate share at prior MD  0.00063431%
Employer's proportionate share at MD  0.00054504%

Employer's proportionate share of system NPL/(A) at prior MD $ 85,505

Employer's proportionate share of system NPL/(A) at MD $ 82,566
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 137,984
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 36,824

Employer Pension Expense for Measurement Period
  ▪ Employer's proportionate share of collective system Pension Expense/(Income) $ 16,035
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,517)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (576)

Employer's Total Pension Expense/(Income) $ 13,942

<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>$ 2,809</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 19,197</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>$ 5,184</td>
</tr>
<tr>
<td>Differences between employer contributions and employer's proportionate share of system contributions</td>
<td>$ 1,112</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 28,302</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 9,791</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>$ 8,243</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,129</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,263)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,254)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(65)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,791</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]

Actuarial Valuation Date (liability rolled forward to MD)

Discount rate

Employer’s proportionate share at prior MD

Employer’s proportionate share at prior 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>$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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00016793%
Employer's proportionate share at MD 0.00015629%

Employer's proportionate share of system NPL/(A) at prior MD $ 22,637

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

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 39,567
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 10,559

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $ 4,598

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,103)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,924)

Employer's Total Pension Expense/(Income) $ 1,571

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 805 $ 0
Changes of assumptions $ 5,505 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 1,051
Changes in proportionate share $ 0 $ 3,329
Differences between employer contributions and employer's proportionate share of system contributions $ 0 $ 4,391
Total (prior to post-MD contributions) $ 6,310 $ 8,771
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ (2,461)

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>$ 96</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(262)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,788)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(525)</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>$ (2,461)</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2810: Sutherlin Water Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00061892%
Employer’s proportionate share at MD 0.00062181%

Employer’s proportionate share of system NPL/(A) at prior MD $83,431

Employer’s proportionate share of system NPL/(A) at MD $94,196

- Sensitivity: NPL/(A) using discount rate 1.00% lower $157,419
- Sensitivity: NPL/(A) using discount rate 1.00% higher $42,010

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $18,294

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $3,204 $0
Changes of assumptions $21,900 $0
Net difference between projected and actual earnings on investments $0 $4,183

Changes in proportionate share $475 $844
Differences between employer contributions and employer’s proportionate share of system contributions $554 $1,610

Total (prior to post-MD contributions) $26,133 $6,637
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $19,496

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>$10,991</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,754</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,117)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,279</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>591</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$19,496</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer's proportionate share at prior MD
0.06542614%

Employer's proportionate share at MD
0.07276220%

Employer's proportionate share of system NPL/(A) at prior MD
$ 8,819,468

Employer's proportionate share of system NPL/(A) at MD
$ 11,022,515

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 18,420,705

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 4,915,915

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)
  $ 2,140,691

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 313,501
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 6,620

Employer's Total Pension Expense/(Income)

- Employer's Total Pension Expense/(Income)
  $ 2,460,812

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 374,953 | $ 0 |
| Changes of assumptions | $ 2,562,714 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 489,462 |
| Changes in proportionate share | $ 1,088,818 | $ 4,103 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 111,267 | $ 74,293 |
| Total (prior to post-MD contributions) | $ 4,137,752 | $ 567,858 |

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 3,569,894

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,706,537</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,311,495</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>160,829</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>299,956</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>91,077</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,569,894</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

Employer’s Total Pension Expense/(Income) $ 0

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

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) \([\text{NPL/(A)}]\) \(\text{June 30, 2018}\)
Actuarial Valuation Date (liability rolled forward to MD) \(\text{December 31, 2016}\)
Discount rate \(7.20\%\)
Employer’s proportionate share at prior MD \(0.00000000\%\)
Employer’s proportionate share at MD \(0.00000000\%\)

Employer’s proportionate share of system \([\text{NPL/(A)}]\) at prior MD \(\text{\$ 0}\)
Employer’s proportionate share of system \([\text{NPL/(A)}]\) at MD \(\text{\$ 0}\)
  - Sensitivity: \([\text{NPL/(A)}]\) using discount rate 1.00% lower \(\text{\$ 0}\)
  - Sensitivity: \([\text{NPL/(A)}]\) using discount rate 1.00% higher \(\text{\$ 0}\)

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) \(\text{\$ 0}\)
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) \(\text{\$ 419,289}\)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) \(\text{\$ 67,431}\)

Employer’s Total Pension Expense/(Income) \(\text{\$ (351,858)}\)

<table>
<thead>
<tr>
<th>(\text{Deferred Outflow of Resources})</th>
<th>(\text{Deferred Inflow of Resources})</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>(\text{$ 0})</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>(\text{$ 0})</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>(\text{$ 0})</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>(\text{$ 10,671})</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>(\text{$ 85,977})</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>(\text{$ 96,648})</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>(\text{$ (1,358,354)})</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>(\text{$ (379,858)})</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(\text{$ (445,276)})</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(\text{$ (414,736)})</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(\text{$ (118,484)})</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>(\text{$ (1,358,354)})</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2816: Odell Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00275087%
Employer’s proportionate share at MD 0.00268660%

Employer’s proportionate share of system NPL/(A) at prior MD $370,818
**Employer’s proportionate share of system NPL/(A) at MD** $406,985
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $680,148
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $181,510

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $79,041
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(4,789)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,284)

**Employer’s Total Pension Expense/(Income)** $72,968

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $ 13,844 | $ 0 |
| Changes of assumptions | $ 94,623 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 18,072 |
| Changes in proportionate share | $ 36,933 | $ 42,083 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 5,637 | $ 4,521 |
| Total (prior to post-MD contributions) | $ 151,037 | $ 64,676 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 86,361 |

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>$ 45,035</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>30,601</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,365</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,195</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,165</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 86,361</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00107566%
Employer’s proportionate share at MD 0.00103095%

Employer’s proportionate share of system NPL/(A) at prior MD $ 144,999
Employer’s proportionate share of system NPL/(A) at MD $ 156,175
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 260,999
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 69,652

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 30,331
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (3,140)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,421)

Employer’s Total Pension Expense/(Income) $ 24,770

<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>$ 5,313</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 36,310</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 643</td>
<td>$ 12,256</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 5,674</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 42,266</td>
<td>$ 24,865</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>$ 42,266</td>
<td>$ 24,865</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>$ 14,172</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>8,847</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(5,826)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(394)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>603</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,401</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00145625%
Employer’s proportionate share at MD 0.00151339%

Employer’s proportionate share of system NPL/(A) at prior MD $196,303
Employer’s proportionate share of system NPL/(A) at MD $229,259

- Sensitivity: NPL/(A) using discount rate 1.00% lower $383,135
- Sensitivity: NPL/(A) using discount rate 1.00% higher $102,247

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $44,525
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(537)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $145

Employer’s Total Pension Expense/(Income) $44,133

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $7,799 | $0 |
| Changes of assumptions | $53,302 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $10,180 |
| Changes in proportionate share | $19,044 | $15,482 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $3,695 | $1,773 |
| Total (prior to post-MD contributions) | $83,840 | $27,435 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $56,405 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$28,312</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,730</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,399</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,363</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,600</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$56,405</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD 0.00194387%
Employer’s proportionate share at MD 0.00186428%

Employer’s proportionate share of system NPL/(A) at prior MD $ 262,034
Employer’s proportionate share of system NPL/(A) at MD $ 282,414

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 471,967
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 125,953

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 54,848
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(6,286)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(1,345)

Employer’s Total Pension Expense/(Income) $ 47,217

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 9,607 | $ 0 |
| Changes of assumptions | $ 65,661 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 12,541 |
| Changes in proportionate share | $ 36,786 | $ 43,301 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,182 | $ 3,368 |
| Total (prior to post-MD contributions) | $ 116,236 | $ 59,210 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 57,026 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 28,161</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 19,343</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,604</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,521</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,397</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 57,026</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00499018%
Employer’s proportionate share at MD  0.00027402%

Employer’s proportionate share of system NPL/(A) at prior MD  $  672,678
Employer’s proportionate share of system NPL/(A) at MD  $  41,510
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $  69,372
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $  18,513

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $  8,062
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (75,288)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (13,436)

Employer’s Total Pension Expense/(Income)  $ (80,662)

<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>$ 9,651</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 1,843</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 81,876</td>
<td>$ 409,509</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 15,630</td>
<td>$ 40,317</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 108,569</td>
<td>$ 451,669</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>$ (343,100)</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>$ (82,723)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(81,787)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(77,162)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(83,857)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(17,572)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -343,100</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00138878%

Employer’s proportionate share at MD  
0.00143976%

Employer’s proportionate share of system NPL/(A) at prior MD  
$187,208

Employer’s proportionate share of system NPL/(A) at MD  
$218,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $364,494

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $97,272

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $42,358

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $9,780
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $9,997

Employer’s Total Pension Expense/(Income)  
$62,135

<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>$50,709</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$9,685</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$24,866</td>
<td>$1,473</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$21,884</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$104,878</td>
<td>$11,158</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  
$93,720

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$46,391</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>35,198</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,075</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,362</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,694</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$93,720</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2822: Deschutes County Rural Fire Protection District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00138253%

Employer’s proportionate share at MD
0.00131502%

Employer’s proportionate share of system NPL/(A) at prior MD
$186,366

Employer’s proportionate share of system NPL/(A) at MD
$199,208

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $332,915

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $88,845

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $38,688

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $(2,477)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $2,155

Employer’s Total Pension Expense/(Income)
$38,366

Deferred Outflow (Inflow) of Resources

| Differences between expected and actual experience | $ 6,776 | $ 0 |
| Changes of assumptions | $ 46,316 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 8,846 |
| Changes in proportionate share | $ 1,052 | $ 9,176 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,601 | $ 204 |
| Total (prior to post-MD contributions) | $ 60,745 | $ 18,226 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 42,519 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 24,528</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,913</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,091)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,112</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,057</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 42,519</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (9,241)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (182)

Employer’s Total Pension Expense/(Income)  
$ (9,423)

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $0  | $0 |
| Changes of assumptions | $0  | $0 |
| Net difference between projected and actual earnings on investments | $0  | $0 |
| Changes in proportionate share | $0  | $29,669 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $3,280 | $1,837 |
| Total (prior to post-MD contributions) | $3,280 | $31,506 |
| Contributions subsequent to the MD | TBD  | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$(28,226)

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>$(9,396)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(9,171)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,067)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,748)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>156</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(28,226)</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 March 4, 2019.
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) \[\text{NPL/(A)}\]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00069811%

Employer’s proportionate share at MD  
0.00069180%

Employer’s proportionate share of system NPL/(A) at prior MD $ 94,105

Employer’s proportionate share of system NPL/(A) at MD $ 104,799

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 175,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 46,739

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 20,353
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,062
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 124

Employer’s Total Pension Expense/(Income) $ 21,539

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience $ 3,565 | $ 0
Changes of assumptions $ 24,365 | $ 0
Net difference between projected and actual earnings on investments $ 0 | $ 4,654
Changes in proportionate share $ 4,055 | $ 2,533
Differences between employer contributions and employer’s proportionate share of system contributions $ 3,505 | $ 1,289
Total (prior to post-MD contributions) $ 35,490 | $ 8,476
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 27,014

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 14,448</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,734</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(679)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,757</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>$ 27,014</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2825: Northern Oregon Corrections

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.03079565%
Employer’s proportionate share at MD 0.02786332%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,151,265
Employer’s proportionate share of system NPL/(A) at MD $ 4,220,926
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,053,965
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,882,484

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 819,749
  ▪ Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (77,993)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (94,176)

Employer’s Total Pension Expense/(Income) $ 647,580

Deferred Outflow of Resources $ 143,583
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 981,357
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 92,558
Differences between employer contributions and employer’s proportionate share of system contributions $ 0
Total (prior to post-MD contributions) $ 1,217,498
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 321,702

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 361,186</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>208,149</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(208,065)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(49,552)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,983</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 321,702</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer's proportionate share at prior MD  0.00317322%
Employer's proportionate share at MD  0.00328915%
Employer's proportionate share of system NPL/(A) at prior MD  $  427,751
Employer's proportionate share of system NPL/(A) at MD  $ 498,263
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 832,691
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 222,220

Employer Pension Expense for Measurement Period
  ▪  Employer's proportionate share of collective system Pension Expense/(Income)  $ 96,768
  ▪  Net amortization of employer-specific deferred amounts from:
    o  Changes in proportionate share (per paragraph 54 of GASB 68)  $ (10,407)
    o  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (3,710)

Employer's Total Pension Expense/(Income)  $ 82,651

<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>$ 16,949</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 22,126</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 9,581</td>
<td>$ 30,419</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 133</td>
<td>$ 8,407</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 142,508</td>
<td>$ 60,952</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>$ 81,556</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>$ 48,446</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>31,734</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,614)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,831</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,160</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 81,556</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02750346%
Employer’s proportionate share at MD 0.02743225%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,707,477
Employer’s proportionate share of system NPL/(A) at MD $ 4,155,625

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,944,834
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,853,361

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 807,067
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (96,000)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 86,968

Employer’s Total Pension Expense/(Income) $ 798,035

| Differences between expected and actual experience | $ 141,362 | $ 0 |
| Changes of assumptions | $ 966,175 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 184,533 |
| Changes in proportionate share | $ 0 | $ 224,540 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 351,686 | $ 21,509 |
| Total (prior to post-MD contributions) | $ 1,459,223 | $ 430,582 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,028,641 |

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>$ 515,043</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>380,864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,014</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>94,103</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>31,617</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,028,641</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00057325%

Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 86,840
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 145,126
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 38,730

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 16,865
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,607
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (1,986)

Employer’s Total Pension Expense/(Income) $ 18,486

Deferred Outflow of Resources           Deferred Inflow of Resources
Differences between expected and actual experience $ 2,954    $ 0
Changes of assumptions                   $ 20,190    $ 0
Net difference between projected and actual earnings on investments $ 0    $ 3,856
Changes in proportionate share           $ 47,375    $ 17,426
Differences between employer contributions and employer’s proportionate share of system contributions $ 4,712    $ 8,529
Total (prior to post-MD contributions)    $ 75,231    $ 29,811
Contributions subsequent to the MD       TBD        N/A
Net Deferred Outflow/(Inflow) of Resources $ 45,420

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>12,877</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,011</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>7,916</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,160</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,456</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>45,420</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00154312%
Employer’s proportionate share at MD  0.00099034%

Employer’s proportionate share of system NPL/(A) at prior MD  $  208,013
Employer’s proportionate share of system NPL/(A) at MD  $  150,023
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $  250,718
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $  66,909

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $  29,136
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (14,405)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $  3,132

Employer’s Total Pension Expense/(Income)  $  17,863

| Differences between expected and actual experience | $  5,103 | $  0 |
| Changes of assumptions | $  34,880 | $  0 |
| Net difference between projected and actual earnings on investments | $  0 | $  6,662 |
| Changes in proportionate share | $  146 | $  55,810 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  10,134 | $  0 |
| Total (prior to post-MD contributions) | $  50,263 | $  62,472 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (12,209) |

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>$ 7,469</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,667</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,198)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,073)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,073)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (12,209)</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 March 4, 2019.
Employer #2831: Oregon Advanced Technology Consortium, Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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>$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 proportionate 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>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00001098%
Employer’s proportionate share at MD 0.00001342%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,480
Employer’s proportionate share of system NPL/(A) at MD $ 2,033
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 907

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 395
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 221
  - 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) $ 559

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 69 $ 0
Changes of assumptions $ 473 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 90
Changes in proportionate share $ 772 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 221
Total (prior to post-MD contributions) $ 1,314 $ 311
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,003

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 419</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>344</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>144</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>81</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,003</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00322338%
Employer’s proportionate share at MD 0.00309932%
Employer’s proportionate share of system NPL/(A) at prior MD $ 434,513
Employer’s proportionate share of system NPL/(A) at MD $ 469,506
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 784,633
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 209,394

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 91,183
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (12,519)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 14,464

Employer’s Total Pension Expense/(Income) $ 93,128

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 15,971 | $ 0 |
| Changes of assumptions | $ 109,159 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 20,849 |
| Changes in proportionate share | $ 979 | $ 38,825 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 58,986 | $ 3,097 |
| Total (prior to post-MD contributions) | $ 185,095 | $ 62,771 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 122,324 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 61,072</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 44,772</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 993</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 11,620</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,868</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 122,324</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2834: Crescent Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00176411%

Employer’s proportionate share at MD  
0.00245532%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 237,803

Employer’s proportionate share of system NPL/(A) at MD  
$ 371,949

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 621,596

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 165,885

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 72,236

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (14,382)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (3,657)

Employer’s Total Pension Expense/(Income)  
$ 54,197

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 12,653 | $ 0 |
| Changes of assumptions | $ 86,477 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 16,517 |
| Changes in proportionate share | $ 95,653 | $ 92,699 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,949 | $ 12,227 |
| Total (prior to post-MD contributions) | $ 206,732 | $ 121,443 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 85,289

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 28,769</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>18,679</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,341</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>21,702</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,798</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 85,289</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00214835%
Employer’s proportionate share at MD  0.00218203%

Employer’s proportionate share of system NPL/(A) at prior MD  $  289,598
Employer’s proportionate share of system NPL/(A) at MD  $  330,549
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $  552,409
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $  147,421

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $  64,196
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (14,283)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (7,249)

Employer’s Total Pension Expense/(Income)  $  42,664

| Differences between expected and actual experience | $  11,244 | $  0 |
| Changes of assumptions | $  76,852 | $  0 |
| Net difference between projected and actual earnings on investments | $  0 | $ 14,678 |
| Changes in proportionate share | $  2,783 | $ 41,358 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  4,589 | $ 11,645 |
| Total (prior to post-MD contributions) | $  95,468 | $  67,681 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $  27,787 |

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>$  20,975</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,080</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(11,980)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,418</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,295</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$  27,787</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2837: NORCOM

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01251972%
Employer’s proportionate share at MD 0.01307263%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,687,663
Employer’s proportionate share of system NPL/(A) at MD $ 1,980,331

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,309,508
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 883,205

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 384,602

| Differences between expected and actual experience | $ 67,365 | $ 0 |
| Changes of assumptions | $ 460,423 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 87,938 |
| Changes in proportionate share | $ 83,971 | $ 5,585 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 50,586 |

Total (prior to post-MD contributions) $ 611,759 $ 144,109
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 467,650

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>$ 254,184</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>180,985</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,084)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>31,632</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,933</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 467,650</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2838: High Desert Parks & Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00028275%

Employer’s proportionate share at MD  
0.00029983%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 38,115

Employer’s proportionate share of system NPL/(A) at MD  
$ 45,420

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 75,906

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 20,257

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 8,821

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 225
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 155

Employer’s Total Pension Expense/(Income)  
$ 9,201

<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>$ 10,560</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 2,017</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>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 878</td>
<td>$ 736</td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions)  
$ 25,000

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 14,525

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>$ 6,050</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,378</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,040</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,741</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>$ 14,525</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2839: North Morrow Vector Control District  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.00136126%  

Employer’s proportionate share at MD  
0.00133369%  

Employer’s proportionate share of system NPL/(A) at prior MD  $ 183,498  

Employer’s proportionate share of system NPL/(A) at MD  $ 202,036  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 337,641  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 90,106  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 39,238  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (2,630)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 2,751  

Employer’s Total Pension Expense/(Income)  $ 39,359  

Deferred Outflow of Resources | Deferred Inflow of Resources  
---|---  
Differences between expected and actual experience  $ 6,873  $ 0  
Changes of assumptions  $ 46,973  $ 0  
Net difference between projected and actual earnings on investments  $ 0  $ 8,972  
Changes in proportionate share  $ 535  $ 8,961  
Differences between employer contributions and employer’s proportionate share of system contributions  $ 7,738  $ 0  
Total (prior to post-MD contributions)  $ 62,119  $ 17,933  
Contributions subsequent to the MD  TBD  N/A  
Net Deferred Outflow/(Inflow) of Resources  $ 44,186  

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>1st Fiscal Year</td>
<td>$ 25,261</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 17,163</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,231)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 2,742</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,251</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 44,186</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00179410%

Employer’s proportionate share at MD  
0.00128191%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 241,845

Employer’s proportionate share of system NPL/(A) at MD  
$ 194,192

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 324,532

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 86,608

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 37,714

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (13,955)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,894

Employer’s Total Pension Expense/(Income)  
$ 26,653

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  |  $ 6,606  |  $ 0
Changes of assumptions  |  $ 45,149  |  $ 0
Net difference between projected and actual earnings on investments  |  $ 0  |  $ 8,623
Changes in proportionate share  |  $ 5,304  |  $ 64,045
Differences between employer contributions and employer’s proportionate share of system contributions  |  $ 15,569  |  $ 3,007
Total (prior to post-MD contributions)  |  $ 72,628  |  $ 75,675
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $ (3,047)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,058</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,030</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(14,751)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,184)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(201)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (3,047)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2841: Jefferson County Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00095271%

Employer's proportionate share at MD  
0.00115545%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 128,426

Employer's proportionate share of system NPL/(A) at MD  
$ 175,035

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 292,517

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 78,064

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 33,994

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 4,071
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,728

Employer's Total Pension Expense/(Income)  
$ 41,793

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 5,954</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 40,695</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>$ 24,024</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 15,115</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 85,788</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 70,994</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>$ 30,090</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>25,153</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,628</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,960</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,164</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 70,994</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
       June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
       December 31, 2016
Discount rate  
       7.20%
Employer’s proportionate share at prior MD  
       0.10137772%
Employer’s proportionate share at MD  
       0.10251052%
Employer’s proportionate share of system NPL/(A) at prior MD  
       $ 13,665,755
Employer’s proportionate share of system NPL/(A) at MD  
       $ 15,528,994
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
       $ 25,951,882
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
       $ 6,925,752

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
       $ 3,015,898
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
       $ (34,477)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  
       $ (71,919)

Employer’s Total Pension Expense/(Income)  
       $ 2,909,502

Deferred Outflow of Resources | Deferred Inflow of Resources
--------------------------------|--------------------------------
Differences between expected and actual experience  
       $ 528,250 | $ 0
Changes of assumptions  
       $ 3,610,462 | $ 0
Net difference between projected and actual earnings on investments  
       $ 0 | $ 689,575
Changes in proportionate share  
       $ 170,023 | $ 243,223
Differences between employer contributions and employer’s proportionate share of system contributions  
       $ 91,644 | $ 121,325
Total (prior to post-MD contributions)  
       $ 4,400,379 | $ 1,054,123
Contributions subsequent to the MD  
       TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
       $ 3,346,256

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,851,437</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,309,196</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(136,675)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>225,437</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>96,861</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,346,256</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2843: Yachats Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2016

Discount rate: 7.20%  
Employer’s proportionate share at prior MD: 0.00629604%  
Employer’s proportionate share at MD: 0.00404816%

Employer’s proportionate share of system NPL/(A) at prior MD: $848,709  
Employer’s proportionate share of system NPL/(A) at MD: $613,243

- Sensitivity: NPL/(A) using discount rate 1.00% lower: $1,024,845
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $273,499

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income): $119,098
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $14,077
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $945

Employer’s Total Pension Expense/(Income): $134,120

<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>$20,861</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$142,578</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>$192,869</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$19,033</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$375,341</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$143,642</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>$91,906</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>68,140</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6,218</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(17,922)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(4,700)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$143,642</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02397761%

Employer’s proportionate share at MD  
0.02233060%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,232,191

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 3,382,792

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 5,653,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,508,686

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 656,975

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 12,261
  - 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)**  
$ 681,033

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 115,072 | $ 0 |
| Changes of assumptions | $ 786,493 | $ 0 | 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 150,215 |
| Changes in proportionate share | $ 94,433 | $ 136,116 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 49,461 | $ 7,871 |
| Total (prior to post-MD contributions) | $ 1,045,459 | $ 294,202 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 751,257 |

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>$ 446,988</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 313,485</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(42,277)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18,411</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 14,650</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 751,257</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01115987%
Employer’s proportionate share at MD 0.01126230%

Employer’s proportionate share of system NPL/(A) at prior MD $1,504,355
Employer’s proportionate share of system NPL/(A) at MD $1,706,090

- Sensitivity: NPL/(A) using discount rate 1.00% lower $2,851,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher $760,897

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $331,341
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(45,895)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $41,323

Employer’s Total Pension Expense/(Income) $326,769

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $58,036 $0
Changes of assumptions $396,663 $0
Net difference between projected and actual earnings on investments $0 $75,760
Changes in proportionate share $8,465 $121,189
Differences between employer contributions and employer’s proportionate share of system contributions $175,931 $9,982
Total (prior to post-MD contributions) $639,095 $206,931
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $432,164

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>$210,128</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$155,898</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$4,391</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$46,644</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$15,102</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$432,164</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00222379%
Employer’s proportionate share at MD 0.00231956%

Employer’s proportionate share of system NPL/(A) at prior MD $299,768
Employer’s proportionate share of system NPL/(A) at MD $351,383

- Sensitivity: NPL/(A) using discount rate 1.00% lower $587,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher $156,713

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $68,242
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(4,523)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $1,153

Employer’s Total Pension Expense/(Income) $64,872

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $11,953 $0
Changes of assumptions $81,696 $0
Net difference between projected and actual earnings on investments $0 $15,603
Changes in proportionate share $14,142 $19,416
Differences between employer contributions and employer’s proportionate share of system contributions $7,379 $1,742
Total (prior to post-MD contributions) $115,170 $36,761
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $78,409

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$40,728</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>28,309</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(620)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,469</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>$78,409</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2847: Sweet Home Fire and Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)   December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01376656%
Employer’s proportionate share at MD  0.01239888%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,855,737
Employer’s proportionate share of system NPL/(A) at MD  $ 1,878,267
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 3,138,939
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 837,685

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 364,780
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (28,813)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 7,334

Employer’s Total Pension Expense/(Income)  $ 343,301

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 63,893  $ 0
Changes of assumptions  $ 436,694  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 83,406
Changes in proportionate share  $ 42,280  $ 138,415
Differences between employer contributions and employer’s proportionate share of system contributions  $ 38,766  $ 3,638
Total (prior to post-MD contributions)  $ 581,633  $ 225,459
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 356,174

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>$ 215,613</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>154,436</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(25,967)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,489</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,603</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 356,174</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00002004%
Employer’s proportionate share of system NPL/(A) at prior MD  $  0
Employer’s proportionate share of system NPL/(A) at MD  $  3,036
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $  5,073
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $  1,354

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $  590
  ▪ Net amortization of employer-specific deferred amounts from:
    ○ Changes in proportionate share (per paragraph 54 of GASB 68)  $  394
    ○ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $  (54)

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

<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>$  103</td>
<td>$  0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$  0</td>
<td>$  135</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$  1,656</td>
<td>$  0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$  0</td>
<td>$  225</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$  2,465</td>
<td>$  360</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>$  2,105</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>$  721</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>608</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>310</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>377</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>89</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$  2,105</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00212784%

Employer’s proportionate share at MD  
0.00241931%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 286,834

Employer’s proportionate share of system NPL/(A) at MD  
$ 366,494

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 612,480

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 163,452

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 71,177

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (171)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (6,618)

Employer’s Total Pension Expense/(Income)  
$ 64,388

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 12,467  
Changes of assumptions  
$ 85,209  
Net difference between projected and actual earnings on investments  
$ 0  
Changes in proportionate share  
$ 24,611  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 886  
Total (prior to post-MD contributions)  
$ 123,173  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$ 86,685

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 40,721</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 32,120</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 764</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 9,877</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,203</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 86,685</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2850: Lake County 4-H & Extension Service

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

- June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

- December 31, 2016

Discount rate  

- 7.20%

Employer’s proportionate share at prior MD  

- 0.00000000%

Employer’s proportionate share at MD  

- 0.00000000%

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

- $0

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

- $0

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

- $0

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

- $0

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of 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)

<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</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$1,936</td>
<td>$30,053</td>
</tr>
<tr>
<td>Differences between employer contributions</td>
<td>$0</td>
<td>$3,537</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$1,936</td>
<td>$33,590</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  

- TBD  

- N/A

Net Deferred Outflow/(Inflow) of Resources  

- $ (31,654)

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>$ (9,992)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(9,674)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,256)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,732)</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>$ -31,654</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00079104%
Employer’s proportionate share at MD 0.00030980%

Employer’s proportionate share of system NPL/(A) at prior MD $ 106,632
Employer’s proportionate share of system NPL/(A) at MD $ 46,931

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 78,430
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 20,931

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,114
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,099)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,372

Employer’s Total Pension Expense/(Income) $ 3,387

<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>$ 1,596</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 10,911</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>$ 5,485</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 10,363</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 28,355</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ (18,183)

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>$ (119)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(2,931)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,065)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,774)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,293)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (18,183)</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer's proportionate share at prior MD  0.00456370%
Employer's proportionate share at MD  0.00453146%
Employer's proportionate share of system NPL/(A) at prior MD  $ 615,188
Employer's proportionate share of system NPL/(A) at MD  $ 686,457
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,147,199
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 306,152

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 133,317
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 15,206
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(6,454)

Employer’s Total Pension Expense/(Income)  $ 142,069

| Differences between expected and actual experience | $ 23,351 | $ 0 |
| Changes of assumptions | $ 159,600 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 30,483 |
| Changes in proportionate share | $ 49,797 | $ 2,665 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 742 | $ 25,044 |
| Total (prior to post-MD contributions) | $ 233,490 | $ 58,192 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 175,298 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$94,706</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>68,795</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>314</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,129</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,355</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$175,298</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00050596%
Employer’s proportionate share at MD 0.00045377%

Employer’s proportionate share of system NPL/(A) at prior MD $68,204
Employer’s proportionate share of system NPL/(A) at MD $68,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $114,878
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $30,657

Employer Pension Expense for Measurement Period
▪ Employer’s proportionate share of collective system Pension Expense/(Income) $13,350
▪ Net amortization of employer-specific deferred amounts from:
  ▪ Changes in proportionate share (per paragraph 54 of GASB 68) $(1,021)
  ▪ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $649

Employer’s Total Pension Expense/(Income) $12,978

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $2,338 $0
Changes of assumptions $15,982 $0
Net difference between projected and actual earnings on investments $0 $3,052
Changes in proportionate share $718 $5,825
Differences between employer contributions and employer’s proportionate share of system contributions $1,747 $17
Total (prior to post-MD contributions) $20,785 $8,894
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $11,891

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$8,146</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,214</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,759)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>28</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>262</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$11,891</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)  
Discount rate  
Employer's proportionate share at prior MD  
Employer's proportionate share at MD  
Employer's proportionate share of system NPL/(A) at prior MD  
Employer's proportionate share of system NPL/(A) at MD  
Employer's proportionate share of collective system Pension Expense/(Income)  
Employer Pension Expense for Measurement Period  
Employer's Total Pension Expense/(Income)  
Deferred Outflow of Resources  
Deferred Inflow of Resources  
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>$ 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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.09562587%
Employer’s proportionate share at MD 0.09605782%

Employer’s proportionate share of system NPL/(A) at prior MD $12,890,403
Employer’s proportionate share of system NPL/(A) at MD $14,551,495

- Sensitivity: NPL/(A) using discount rate 1.00% lower $24,318,296
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,489,799

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $2,826,057
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $204,260
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(187,525)

Employer’s Total Pension Expense/(Income) $2,842,792

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $494,998 $0
Changes of assumptions $3,383,195 $0
Net difference between projected and actual earnings on investments $0 $646,169
Changes in proportionate share $475,720 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $377,386
Total (prior to post-MD contributions) $4,353,913 $1,023,555
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $3,330,358

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,854,707</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,339,962</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(117,736)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$171,431</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$81,994</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,330,358</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2856: Mid-Columbia Council Of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00014889%
Employer’s proportionate share at MD 0.00013689%

Employer’s proportionate share of system NPL/(A) at prior MD $ 20,070
Employer’s proportionate share of system NPL/(A) at MD $ 20,737
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 34,655
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 9,248

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,027
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,497)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (1,875)

Employer’s Total Pension Expense/(Income) $ 655

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 4,821</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 921</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 20</td>
<td>$ 4,265</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 0</td>
<td>$ 4,163</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,546</td>
<td>$ 9,349</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ (3,803)</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>$ (613)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(843)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,810)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(537)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -3,803</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01926105%
Employer's proportionate share at MD 0.01931907%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,596,397
Employer’s proportionate share of system NPL/(A) at MD $ 2,926,585

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,890,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,305,223

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 568,374
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (75,135)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,021)

Employer’s Total Pension Expense/(Income) $ 486,218

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 99,554 | $ 0 |
| Changes of assumptions | $ 680,425 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 129,957 |

| Changes in proportionate share | $ 4,795 | $ 221,280 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,956 | $ 20,877 |

| Total (prior to post-MD contributions) | $ 786,730 | $ 372,114 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 414,616

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>$ 283,710</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>179,642</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(86,655)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,804</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,115</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 414,616</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 March 4, 2019.
**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, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2016

**Discount rate**  
7.20%

**Employer’s proportionate share at prior MD**  
0.00108291%

**Employer’s proportionate share at MD**  
0.00055568%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$145,977

**Employer’s proportionate share of system NPL/(A) at MD**  
$84,178

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**  
  $140,678
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**  
  $37,543

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**  
  $16,348
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (10,415)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (874)

**Employer’s Total Pension Expense/(Income)**  
$5,059

<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>$2,863</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

| Changes of assumptions | $19,571 | $0 |

| Net difference between projected and actual earnings on investments | $0 | $3,738 |

| Changes in proportionate share | $3,424 | $46,893 |

| Differences between employer contributions and employer’s proportionate share of system contributions | $2,649 | $2,183 |

| Total (prior to post-MD contributions) | $28,507 | $52,814 |

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

**Net Deferred Outflow/(Inflow) of Resources**  
$ (24,307)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (443)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(2,328)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(11,092)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(8,987)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,457)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (24,307)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2859: South Lane County Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02620507%
Employer’s proportionate share at MD 0.02330911%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,532,453
Employer’s proportionate share of system NPL/(A) at MD $ 3,531,023
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,901,007
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,574,796

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 685,763
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (154,304)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 41,002

Employer’s Total Pension Expense/(Income) $ 572,461

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 120,115 $ 0
Changes of assumptions $ 820,956 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 156,797
Changes in proportionate share $ 0 $ 515,845
Differences between employer contributions and employer’s proportionate share of system contributions $ 334,823 $ 51,932
Total (prior to post-MD contributions) $ 1,275,894 $ 724,574
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 551,320

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>$ 337,363</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>236,582</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(77,647)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>34,097</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,925</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 551,320</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2860: Coos County Airport District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00683014%
Employer’s proportionate share at MD 0.00607187%
Employer’s proportionate share of system NPL/(A) at prior MD $920,705
Employer’s proportionate share of system NPL/(A) at MD $919,808
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,537,173
- Sensitivity: NPL/(A) using discount rate 1.00% higher $410,224

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $178,637
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(8,469)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(16,390)

Employer’s Total Pension Expense/(Income) $153,778

Deferred Outflow of Resources
Deferred Inflow of Resources

Differences between expected and actual experience $31,289 $0
Changes of assumptions $213,854 $0
Net difference between projected and actual earnings on investments $0 $40,845
Changes in proportionate share $13,876 $62,666
Differences between employer contributions and employer’s proportionate share of system contributions $0 $35,065
Total (prior to post-MD contributions) $259,019 $138,576
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $120,443

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>$91,518</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>60,418</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(27,864)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(5,719)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,089</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$120,443</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00032084%

Employer’s proportionate share at MD  
0.00035993%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 43,249

Employer’s proportionate share of system NPL/(A) at MD  
$ 54,525

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 91,121

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 24,317

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 10,589

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,827
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,715

Employer’s Total Pension Expense/(Income)  
$ 15,131

Deferred Outflow of Resources  

| Differences between expected and actual experience | 1,855 | 0 |
| Changes of assumptions | 12,677 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 2,421 |
| Changes in proportionate share | 8,872 | 1,597 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 4,976 | 0 |
| Total (prior to post-MD contributions) | 28,380 | 4,018 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 24,362 |

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>11,304</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,967</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,582</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,938</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>571</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>24,362</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) ................................................................. December 31, 2016

Discount rate ........................................................................................................................................ 7.20%
Employer’s proportionate share at prior MD ..... 0.00404227%
Employer's proportionate share at MD ......................................................................................... 0.00401201%

Employer’s proportionate share of system NPL/(A) at prior MD ......................................................... $ 544,900

Employer’s proportionate share of system NPL/(A) at MD ................................................................ $ 607,767
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower ................................................................. $ 1,015,693
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher ............................................................ $ 271,057

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) ........ $ 118,035
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) ........................................ $ 836
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) ............................................ (6,047)

Employer’s Total Pension Expense/(Income) .................................................................................. $ 112,824

Deferred Outflow of Resources                  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 20,674 | $ 0 |
| Changes of assumptions                          | $ 141,305 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 26,988 |
| Changes in proportionate share                  | $ 4,754 | $ 7,538 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 12 | $ 15,377 |
| Total (prior to post-MD contributions)           | $ 166,745 | $ 49,903 |
| Contributions subsequent to the MD              | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 116,842

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>$ 71,028</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>48,065</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(10,347)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,946</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,150</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 116,842</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2865: Tri-County Cooperative Weed Management Area

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016  
Discount rate  7.20%  
Employer’s proportionate share at prior MD  0.00028444%  
Employer’s proportionate share at MD  0.00049929%  
Employer’s proportionate share of system NPL/(A) at prior MD  $ 38,343  
Employer’s proportionate share of system NPL/(A) at MD  $ 75,636  
• Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 126,402  
• Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 33,733  

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  $ 14,689  
• Net amortization of employer-specific deferred amounts from:  
  ◦ Changes in proportionate share (per paragraph 54 of GASB 68)  $ 567  
  ◦ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(250)  

Employer’s Total Pension Expense/(Income)  $ 15,006  

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 2,573 | $ 0 |
| Changes of assumptions | $ 17,585 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,359 |
| Changes in proportionate share | $ 17,756 | $ 9,325 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,834 | $ 1,347 |
| Total (prior to post-MD contributions) | $ 41,748 | $ 14,031 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 27,717 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 10,032</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,184</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,600</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,493</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,407</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,717</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.00004516%
Employer’s proportionate share at MD  
0.00004314%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 6,088
Employer’s proportionate share of system NPL/(A) at MD  
$ 6,535
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 10,921
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 2,915

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:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ 43
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  
      $(405)

Employer’s Total Pension Expense/(Income)  
$ 907

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 222  
$ 0
Changes of assumptions  
$ 1,519  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 290
Changes in proportionate share  
$ 300  
$ 516
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 1,137
Total (prior to post-MD contributions)  
$ 2,041  
$ 1,943
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 98

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 458</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>156</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(406)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(116)</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>$ 98</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer's proportionate share at prior MD | 0.00564977%
Employer's proportionate share at MD | 0.00764280%

Employer's proportionate share of system NPL/(A) at prior MD | $ 761,591
Employer's proportionate share of system NPL/(A) at MD | $ 1,157,784
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 1,934,875
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 516,358

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) | $ 224,854

Employer's Total Pension Expense/(Income) | $ 255,985

| Differences between expected and actual experience | $ 39,384 | $ 0 |
| Changes of assumptions | $ 269,182 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 51,412 |
| Changes in proportionate share | $ 174,214 | $ 64,732 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 36,622 | $ 4,871 |
| Total (prior to post-MD contributions) | $ 519,402 | $ 121,015 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 398,387 |

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 175,973</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>130,455</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>22,843</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>54,147</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>14,970</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 398,387</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2869: Nehalem Bay Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00360749%
Employer’s proportionate share at MD  0.00338455%
Employer’s proportionate share of system NPL/(A) at prior MD  $  486,291
Employer’s proportionate share of system NPL/(A) at MD  $  512,715
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 856,843
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 228,665

Employer Pension Expense for Measurement Period
  ▪  Employer’s proportionate share of collective system Pension Expense/(Income)  $  99,575
  ▪  Net amortization of employer-specific deferred amounts from:
    o  Changes in proportionate share (per paragraph 54 of GASB 68)  $ 15,505
    o  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 6,117

Employer’s Total Pension Expense/(Income)  $ 121,197

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 17,441  $ 0
Changes of assumptions  $ 119,205  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 22,767
Changes in proportionate share  $ 75,011  $ 23,759
Differences between employer contributions and employer’s proportionate share of system contributions  $ 19,041  $ 281
Total (prior to post-MD contributions)  $ 230,698  $ 46,807
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 183,891

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 86,139</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>69,130</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,624</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>10,431</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,566</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 183,891</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2870: Clackamas River Water Providers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00061402%

Employer’s proportionate share at MD  
0.00065497%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 82,770

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 99,219

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 165,814
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 44,251

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 19,269

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (2,231)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 3,613

**Employer’s Total Pension Expense/(Income)**  
$ 20,651

| Differences between expected and actual experience | $ 3,375 | $ 0 |
| Changes of assumptions | $ 23,068 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 4,406 |
| Changes in proportionate share | $ 3,384 | $ 7,931 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 14,688 | $ 812 |
| Total (prior to post-MD contributions) | $ 44,515 | $ 13,149 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 31,366 |

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>$ 13,910</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,717</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,660</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,962</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>$ 31,366</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2872: Emergency Communications of Southern Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00003365%  
Employer’s proportionate share at MD 0.00003122%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,536  
**Employer’s proportionate share of system NPL/(A) at MD** $ 4,729

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,904  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,109

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 919

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $ 161 | $ 0 |
| Changes of assumptions | $ 1,100 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 210 |
| Changes in proportionate share | $ 0 | $ 654 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 907 |
| Total (prior to post-MD contributions) | $ 1,261 | $ 1,771 |

**Deferred Inflow of Resources**

| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (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>$ -19</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(55)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(362)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(113)</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>$ -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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00030316%
Employer’s proportionate share at MD  0.00045993%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 40,866
Employer’s proportionate share of system NPL/(A) at MD  $ 69,673
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 116,437
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 31,074

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 13,531
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,151
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (1,044)

Employer’s Total Pension Expense/(Income)  $ 13,638

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $ 2,370  $ 0
Changes of assumptions  $ 16,199  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 3,094
Changes in proportionate share  $ 12,956  $ 5,069
Differences between employer contributions and employer’s proportionate share of system contributions  $ 987  $ 3,285
Total (prior to post-MD contributions)  $ 32,512  $ 11,448
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 21,064

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,990</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,000</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 981</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,185</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 907</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 21,064</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2874: Umatilla-Morrow Radio and Data District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)

<table>
<thead>
<tr>
<th>Description</th>
<th>June 30, 2018</th>
<th>December 31, 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate</td>
<td>7.20%</td>
<td></td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.00074028%</td>
<td></td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.00072913%</td>
<td></td>
</tr>
<tr>
<td>Employer’s proportionate share of system NPL/(A) at prior MD</td>
<td>$99,790</td>
<td></td>
</tr>
<tr>
<td><strong>Employer’s proportionate share of system NPL/(A) at MD</strong></td>
<td><strong>$110,454</strong></td>
<td></td>
</tr>
<tr>
<td>- Sensitivity: NPL/(A) using discount rate 1.00% lower</td>
<td>$184,589</td>
<td></td>
</tr>
<tr>
<td>- Sensitivity: NPL/(A) using discount rate 1.00% higher</td>
<td>$49,261</td>
<td></td>
</tr>
<tr>
<td>Employer Pension Expense for Measurement Period</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Employer’s proportionate share of collective system Pension Expense/(Income)</td>
<td>$21,451</td>
<td></td>
</tr>
<tr>
<td>- Net amortization of employer-specific deferred amounts from:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o Changes in proportionate share (per paragraph 54 of GASB 68)</td>
<td>$1,441</td>
<td></td>
</tr>
<tr>
<td>o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)</td>
<td>$6,681</td>
<td></td>
</tr>
<tr>
<td><strong>Employer’s Total Pension Expense/(Income)</strong></td>
<td><strong>$29,573</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Deferred Outflow/(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>$3,757</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$25,680</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$4,905</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$7,459</td>
<td>$5,649</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$19,676</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$56,572</td>
<td>$10,554</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>$46,018</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>$21,834</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,171</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>2,571</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,402</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,042</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$46,018</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00035775%
Employer’s proportionate share at MD 0.00039022%
Employer’s proportionate share of system NPL/(A) at prior MD $48,225
Employer’s proportionate share of system NPL/(A) at MD $59,113
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $98,789
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $26,364

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $11,480
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(2,323)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $5,013

Employer’s Total Pension Expense/(Income) $14,170

<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>$2,011</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$13,744</td>
<td>$0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$2,683</td>
<td>$7,743</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$8,513</td>
<td>$762</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$26,951</td>
<td>$11,130</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>$15,821</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>$9,468</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,418</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(602)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,100</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>436</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$15,821</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01614745%

Employer’s proportionate share at MD  
0.01286199%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,176,682

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,948,422

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
   $ 3,256,181

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
   $ 868,974

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 378,405

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (42,300)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 71,717

Employer’s Total Pension Expense/(Income)  
$ 407,822

<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>$ 66,279</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 453,004</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>$ 101,665</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 199,098</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 820,046</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 326,120

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>$ 263,225</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>137,327</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(61,240)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,092)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,900</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 326,120</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00069337%

Employer’s proportionate share at MD  
0.00047288%

Employer’s proportionate share of system NPL/(A) at prior MD  
$93,467

Employer’s proportionate share of system NPL/(A) at MD  
$71,635

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $119,716

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $31,948

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $13,912

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (5,288)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $1,547

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

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$2,437  
$0

Changes of assumptions  
$16,655  
$0

Net difference between projected and actual earnings on investments  
$0  
$3,181

Changes in proportionate share  
$8,054  
$35,071

Differences between employer contributions and employer’s proportionate share of system contributions  
$4,389  
$446

Total (prior to post-MD contributions)  
$31,535  
$38,698

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$(7,163)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$4,969</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(8,474)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(4,212)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(311)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(7,163)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2879: LaGrande Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)

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

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

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

Employer Pension Expense for Measurement Period

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

Employer’s Total Pension Expense/(Income)

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 2,851</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 3,721</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 19,479</td>
<td>$ 9,892</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 8,079</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 49,894</td>
<td>$ 13,613</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>$ 36,281</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>$ 20,058</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>15,860</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>695</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(490)</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>$ 36,281</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
3.14539041%

Employer's proportionate share at MD  
3.01020182%

Employer's proportionate share of system NPL/(A) at prior MD  
$423,999,816

Employer's proportionate share of system NPL/(A) at MD  
$456,005,927

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$762,072,053

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$203,373,389

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
$88,561,269

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (15,353,765)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,164,164)

Employer's Total Pension Expense/(Income)  
$72,043,340

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $15,511,958 | $0 |
| Changes of assumptions | $106,020,512 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $20,249,240 |
| Changes in proportionate share | $0 | $45,026,050 |
| Differences between employer contributions and employer's proportionate share of system contributions | $4,062,451 | $3,399,347 |
| Total (prior to post-MD contributions) | $125,594,921 | $68,674,637 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $56,920,284 |

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>$40,835,363</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$25,517,116</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(13,961,793)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$2,188,379</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$2,341,220</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$56,920,284</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 March 4, 2019.
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)]  
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)  
Total  
All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

0.03349545%

Employer’s proportionate share at MD  

0.03310528%

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

$ 4,515,199

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

$ 5,015,014

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

$ 8,381,036

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

$ 2,236,638

Employer Pension Expense for Measurement Period

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

$ 973,970

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

$ (34,350)

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

$ 71,526

Employer’s Total Pension Expense/(Income)  

$ 1,011,146

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 170,596 | $ 0
Changes of assumptions | $ 1,165,981 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 222,695
Changes in proportionate share | $ 27,101 | $ 168,095
Differences between employer contributions and employer’s proportionate share of system contributions | $ 280,521 | $ 15,951
Total (prior to post-MD contributions) | $ 1,644,199 | $ 406,741
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 1,237,458

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 664,052</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>469,945</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(24,954)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>92,418</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>35,997</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,237,458</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.01076174%
Employer’s proportionate share at MD 0.01296708%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,450,687
Employer’s proportionate share of system NPL/(A) at MD $ 1,964,342

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,282,786
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 876,074

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 381,496
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 164,209
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 50,648

Employer’s Total Pension Expense/(Income) $ 596,353

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 66,821 $ 0
Changes of assumptions $ 456,706 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 87,228
Changes in proportionate share $ 616,178 $ 223,901
Differences between employer contributions and employer’s proportionate share of system contributions $ 94,089 $ 2,711
Total (prior to post-MD contributions) $ 1,233,794 $ 313,840
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 919,954

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>$ 456,769</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 361,142</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 26,003</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 54,838</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,202</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 919,954</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2885: Siletz Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00062002%

Employer’s proportionate share at MD  
0.00063987%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  83,579

Employer’s proportionate share of system NPL/(A) at MD  
$  96,932

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  161,991

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  43,231

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  18,825

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  6,233
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  3,217

Employer’s Total Pension Expense/(Income)  
$  28,275

Deferred Outflow of Resources

| Differences between expected and actual experience | $  3,297 | $  0 |
| Changes of assumptions | $  22,536 | $  0 |
| Net difference between projected and actual earnings on investments | $  0 | $  4,304 |
| Changes in proportionate share | $  36,606 | $  30,890 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  6,992 | $  178 |
| Total (prior to post-MD contributions) | $  69,431 | $  35,372 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$  34,059

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$  21,483</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>16,672</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(4,133)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(660)</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>$  34,059</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00208116%
Employer’s proportionate share of system NPL/(A) at prior MD $  0
Employer’s proportionate share of system NPL/(A) at MD $ 315,268
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $  526,873
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $  140,606

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $  61,229
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $  40,951
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $  13,907

Employer’s Total Pension Expense/(Income) $  116,087

Differences between expected and actual experience $  10,724 $  0
Changes of assumptions $  73,299 $  0
Net difference between projected and actual earnings on investments $  0 $  14,000
Changes in proportionate share $  171,995 $  0
Differences between employer contributions and employer’s proportionate share of system contributions $  52,797 $  0
Total (prior to post-MD contributions) $  308,815 $  14,000
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $  294,815

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>$ 94,412</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 82,727</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 51,640</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 54,432</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 11,605</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 294,815</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 March 4, 2019.
### 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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02900678%

Employer’s proportionate share at MD  
0.02755517%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,910,125

**Employer’s proportionate share of system NPL/(A) at MD**  
$4,174,245

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $6,975,953
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,861,665

### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $810,683
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $9,499
  - Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $62,105

**Employer’s Total Pension Expense/(Income)**  
$882,287

<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>$141,995</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$185,360</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$132,123</td>
<td>$131,945</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$215,468</td>
<td>$7,301</td>
</tr>
</tbody>
</table>

**Total (prior to post-MD contributions)**  
$1,460,090  
$324,606

<table>
<thead>
<tr>
<th>Contributions subsequent to the MD</th>
<th>TBD</th>
<th>N/A</th>
</tr>
</thead>
</table>

**Net Deferred Outflow/(Inflow) of Resources**  
$1,135,484

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$595,551</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>449,309</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,176</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>56,736</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,713</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,135,484</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2888: Oak Lodge Water Services District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03089454%
Employer's proportionate share at MD 0.02851282%

Employer's proportionate share of system NPL/(A) at prior MD $ 4,164,596
Employer's proportionate share of system NPL/(A) at MD $ 4,319,317
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,218,394
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,926,365

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 838,858
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (153,243)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (3,957)

Employer’s Total Pension Expense/(Income) $ 681,658

<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 $ 146,930</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions $ 1,004,233</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $ 0</td>
<td>$ 191,802</td>
</tr>
<tr>
<td>Changes in proportionate share $ 0</td>
<td>$ 493,516</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $ 97,069</td>
<td>$ 37,435</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $ 1,248,232</td>
<td>$ 722,753</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $ 525,479</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>$ 389,315</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 251,835</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(138,480)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 4,167</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18,641</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 525,479</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2889: Mid-Valley Behavioral Care Network

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 6,309

Employer’s Total Pension Expense/(Income)  
$ 6,309

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0     | $ 0     |
| Changes of assumptions                             | $ 0     | $ 0     |
| Net difference between projected and actual earnings on investments | $ 0     | $ 0     |
| Changes in proportionate share                    | $ 0     | $ 0     |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 26,498 | $ 0     |
| Total (prior to post-MD contributions)             | $ 26,498 | $ 0     |
| Contributions subsequent to the MD                | TBD     | N/A     |
| Net Deferred Outflow/(Inflow) of Resources         | $ 26,498 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,309</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,309</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 6,309</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 6,309</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,262</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 26,498</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04170001%

Employer’s proportionate share at MD  
0.04078398%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,621,177

Employer’s proportionate share of system NPL/(A) at MD  
$ 6,178,236

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 10,324,999

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,755,422

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,199,880

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 43,592
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (96,789)

Employer’s Total Pension Expense/(Income)  
$ 1,146,683

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 210,165 | $ 0 |
| Changes of assumptions | $ 1,436,428 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 274,349 |
| Changes in proportionate share | $ 204,227 | $ 98,508 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,473 | $ 317,229 |
| Total (prior to post-MD contributions) | $ 1,853,293 | $ 690,086 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 1,163,207

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>$ 720,278</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>488,850</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(103,099)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>30,849</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>26,330</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,163,207</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.08584967%
Employer's proportionate share at MD  0.08833420%

Employer's proportionate share of system NPL/(A) at prior MD  $ 11,572,568
Employer’s proportionate share of system NPL/(A) at MD  $ 13,381,468
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 22,362,961
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 5,967,980

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,598,825
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 100,393
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(106,805)

Employer’s Total Pension Expense/(Income)  $ 2,592,413

Deferred Outflow of Resources  $ 455,198  $ 0
Deferred Inflow of Resources  $ 0  $ 594,213

Differences between expected and actual experience  $ 528,789  $ 97,042
Changes of assumptions  $ 4,095,153  $ 968,779
Net difference between projected and actual earnings on investments  TBD  N/A
Contributions subsequent to the MD  $ 3,126,374

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,675,710</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,214,322</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 207,795</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 83,076</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 3,126,374</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,126,374</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.07302603%
Employer’s proportionate share at MD  0.06763026%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 9,843,936
Employer’s proportionate share of system NPL/(A) at MD  $ 10,245,094

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 17,121,487
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,569,194

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,989,708
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 75,035
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (281,768)

Employer’s Total Pension Expense/(Income)  $ 1,782,975

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 348,507 | $ 0 |
| Changes of assumptions | $ 2,381,965 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 454,940 |
| Changes in proportionate share | $ 449,385 | $ 445,927 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 821,507 |
| Total (prior to post-MD contributions) | $ 3,179,857 | $ 1,722,374 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 1,457,483

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>$ 1,084,605</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>730,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(306,295)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(73,329)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,117</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,457,483</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.10503385%

Employer’s proportionate share at MD  
0.09847682%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 14,158,603

Employer’s proportionate share of system NPL/(A) at MD  
$ 14,917,941

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 24,930,698

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 6,653,230

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 2,897,225

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (164,264)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (181,022)

Employer’s Total Pension Expense/(Income)  
$ 2,551,939

Deferred Outflow of Resources  
$ 507,464  
$ 3,468,393  
$ (96,348)  
$ 4,072,205

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 799,915  
$ 1,963,337

Net Deferred Outflow/(Inflow) of Resources  
$ 2,108,868

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>$ 1,528,369</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,006,384</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(442,035)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(34,279)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>50,429</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,108,868</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.34664591%
Employer’s proportionate share at MD 0.32379515%
Employer’s proportionate share of system NPL/(A) at prior MD $ 46,728,000
Employer’s proportionate share of system NPL/(A) at MD $ 49,050,700
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 81,972,987
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 21,876,047

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 9,526,175
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(1,071,104)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(910,846)

Employer’s Total Pension Expense/(Income) $ 7,544,225

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 1,668,558 $ 0
Changes of assumptions $ 11,404,195 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 2,178,128
Changes in proportionate share $ 24,072 $ 3,985,822
Differences between employer contributions and employer proportionate share of system contributions $ 0 $ 2,523,168
Total (prior to post-MD contributions) $ 13,096,825 $ 8,687,118
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 4,409,707

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,186,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,520,158</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,079,547)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(360,843)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>143,561</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,409,707</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.21906501%

Employer’s proportionate share at MD  
0.25573356%

Employer’s proportionate share of system NPL/(A) at prior MD  
$29,530,046

Employer’s proportionate share of system NPL/(A) at MD  
$38,740,266

 Sensitivity: NPL/(A) using discount rate 1.00% lower  
$64,742,303

 Sensitivity: NPL/(A) using discount rate 1.00% higher  
$17,277,712

Employer Pension Expense for Measurement Period

 Employer’s proportionate share of collective system Pension Expense/(Income)  
$7,523,777

 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$1,662,190
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$(1,195,599)

Employer’s Total Pension Expense/(Income)  
$7,990,368

| Differences between expected and actual experience | $1,317,828 | $0 |
| Changes of assumptions | $9,007,038 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,720,287 |
| Changes in proportionate share | $5,989,065 | $87,232 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $3,815,013 |
| Total (prior to post-MD contributions) | $16,313,931 | $5,622,532 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $10,691,399 |

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>$5,341,043</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,035,102</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>221,422</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>818,222</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>275,611</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$10,691,399</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #2906: Klamath Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06427943%

Employer’s proportionate share at MD  
0.07483601%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,664,891

Employer’s proportionate share of system NPL/(A) at MD  
$ 11,336,670

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 18,945,717

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 5,056,024

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,201,704

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 240,983
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 96,351

Employer’s Total Pension Expense/(Income)  
$ 2,539,038

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 385,640  
$ 0

Changes of assumptions  
$ 2,635,754  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 503,412

Changes in proportionate share  
$ 1,810,852  
$ 593,989

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 459,505  
$ 103,928

Total (prior to post-MD contributions)  
$ 5,291,751  
$ 1,201,329

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 4,090,422

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>$ 1,757,482</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,371,201</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 391,965</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 459,252</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 110,521</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,090,422</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.22748730%

Employer's proportionate share at MD  
0.23167492%

Employer's proportionate share of system NPL/(A) at prior MD  
$30,665,374

Employer's proportionate share of system NPL/(A) at MD  
$35,095,699

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $58,651,543
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $15,652,277

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $6,815,963
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $478,805
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(489,228)

Employer's Total Pension Expense/(Income)  
$6,805,540

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $1,193,851 | $0 |
| Changes of assumptions | $8,159,683 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,558,447 |
| Changes in proportionate share | $1,649,294 | $132,336 |
| Differences between employer contributions and employer's proportionate share of system contributions | $0 | $1,365,282 |
| Total (prior to post-MD contributions) | $11,002,828 | $3,056,065 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $7,946,763 |

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>$4,417,819</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,244,035</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(307,375)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$394,740</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$197,544</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,946,763</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.20641323%
Employer’s proportionate share at MD 0.21478045%

Employer’s proportionate share of system NPL/(A) at prior MD $ 27,824,581
Employer’s proportionate share of system NPL/(A) at MD $ 32,536,409
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 54,374,487
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 14,510,864

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 6,318,922
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 182,630
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (503,108)

Employer’s Total Pension Expense/(Income) $ 5,998,444

| Differences between expected and actual experience | $ 1,106,791 | $ 0 |
| Changes of assumptions | $ 7,564,653 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,444,800 |
| Changes in proportionate share | $ 909,818 | $ 81,470 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 1,264,348 |
| Total (prior to post-MD contributions) | $ 9,581,262 | $ 2,790,618 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 6,790,644 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,788,089</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,745,631</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(353,413)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>413,770</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>196,568</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,790,644</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measure the **Net Pension Liability/(Asset) [NPL/(A)]**

**Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]**: June 30, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**: December 31, 2016

**Discount rate**: 7.20%

**Employer’s proportionate share at prior MD**: 1.09277179%

**Employer’s proportionate share at MD**: 1.09107316%

**Employer’s proportionate share of system NPL/(A) at prior MD**: $147,306,050

**Employer’s proportionate share of system NPL/(A) at MD**: $165,283,213

- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $276,219,474
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $73,714,408

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)**: $32,099,782
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $325,790
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(2,155,308)

**Employer’s Total Pension Expense/(Income)**: $30,270,264

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $5,622,441 | $0 |
| Changes of assumptions | $38,428,033 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $7,339,509 |
| Changes in proportionate share | $1,374,175 | $1,111,200 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $5,311,249 |
| Total (prior to post-MD contributions) | $45,424,649 | $13,761,958 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $31,662,691 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$18,976,952</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,313,325</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,817,082)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,319,373</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>870,124</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$31,662,691</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.35515561%
Employer’s proportionate share at MD  
0.37300810%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 47,875,110
Employer’s proportionate share of system NPL/(A) at MD  
$ 56,505,814
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 94,431,890
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 25,200,942
Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 10,974,038
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ 1,121,066
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $(988,991)
Employer’s Total Pension Expense/(Income)  
$ 11,106,113

Deferred Outflow of Resources 
Deferred Inflow of Resources
Differences between expected and actual experience  
$ 1,922,159  
$ 0
Changes of assumptions  
$ 13,137,494  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 2,509,177
Changes in proportionate share  
$ 3,595,150  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 0  
$ 2,699,206
Total (prior to post-MD contributions)  
$ 18,654,803  
$ 5,208,383
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 13,446,420

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,254,167</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,331,394</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(304,895)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>815,965</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>349,789</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 13,446,420</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2922: Rogue Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.17414395%
Employer’s proportionate share at MD 0.17836182%
Employer’s proportionate share of system NPL/(A) at prior MD $ 23,474,670
Employer’s proportionate share of system NPL/(A) at MD $ 27,019,466
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 45,154,633
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 12,050,371

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 5,247,472
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 205,070
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (251,604)

Employer’s Total Pension Expense/(Income) $ 5,200,938

Deferred Outflow of Resources $ 919,121 $ 0
Deferred Inflow of Resources $ 6,281,975 $ 0

Differences between expected and actual experience
Changes of assumptions
Net difference between projected and actual earnings on investments
Changes in proportionate share $ 745,210 $ 12,954
Differences between employer contributions and employer’s proportionate share of system contributions
Total (prior to post-MD contributions) $ 7,946,306 $ 1,913,939
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 6,032,367

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,345,829</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,401,247</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(224,254)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>349,785</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>159,760</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,032,367</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01426631%
Employer’s proportionate share at MD  0.01837754%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,923,104
Employer’s proportionate share of system NPL/(A) at MD  $ 2,783,955

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 4,652,515
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,241,612

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 540,674
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 16,854
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(33,081)

Employer’s Total Pension Expense/(Income)  $ 524,447

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  $ 94,702  $ 0
Changes of assumptions  $ 647,264  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 123,623
Changes in proportionate share  $ 367,003  $ 251,637
Differences between employer contributions and employer’s proportionate share of system contributions  $ 5,014  $ 117,010
Total (prior to post-MD contributions)  $ 1,113,983  $ 492,270
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 621,713

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 329,705</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 217,198</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(37,071)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 81,946</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 29,935</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 621,713</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
**June 30, 2018**

Actuarial Valuation Date (liability rolled forward to MD)  
**December 31, 2016**

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04270759%

Employer’s proportionate share at MD  
0.04243378%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 5,756,999

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 6,428,159

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 10,742,668
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,866,885

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,248,418
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (168,604)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (57,749)

**Employer’s Total Pension Expense/(Income)**  
$ 1,022,065

<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>$ 218,667</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,494,535</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 285,447</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 33,931</td>
<td>$ 625,183</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,929</td>
<td>$ 164,264</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,753,062</td>
<td>$ 1,074,894</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>$ 678,168</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>$ 576,174</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>334,031</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(270,323)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,026</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,260</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 678,168</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 March 4, 2019.
Employer #2997: Tillamook Bay Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01466998%
Employer’s proportionate share at MD 0.01687116%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,977,519
Employer’s proportionate share of system NPL/(A) at MD $ 2,555,759
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,271,155
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,139,839

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 496,356
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 87,059
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (27,009)

Employer’s Total Pension Expense/(Income) $ 556,406

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 86,939 | $ 0
Changes of assumptions $ 594,209 | $ 0
Net difference between projected and actual earnings on investments $ 0 | $ 113,490
Changes in proportionate share $ 330,984 | $ 20,019
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,527 | $ 87,550
Total (prior to post-MD contributions) $ 1,013,659 | $ 221,059
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 792,600

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 381,095</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>294,907</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,279</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>69,060</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,258</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 792,600</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2998: Southwestern Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.07992328%
Employer’s proportionate share at MD 0.08310683%

Employer’s proportionate share of system NPL/(A) at prior MD $10,773,688

Employer’s proportionate share of system NPL/(A) at MD $12,589,590

- Sensitivity: NPL/(A) using discount rate 1.00% lower $21,039,583
- Sensitivity: NPL/(A) using discount rate 1.00% higher $5,614,812

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $2,445,034

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $171,611
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(265,119)

Employer’s Total Pension Expense/(Income) $2,351,526

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $428,260 $0
Changes of assumptions $2,927,056 $0
Net difference between projected and actual earnings on investments $0 $559,049
Changes in proportionate share $554,863 $0
Differences between employer contributions and employer’s proportionate share of system contributions $0 $780,828
Total (prior to post-MD contributions) $3,910,179 $1,339,877
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $2,570,302

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>$1,490,528</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,057,176</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(166,502)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>121,224</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>67,876</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,570,302</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.23260946%

Employer’s proportionate share at MD  
0.23274683%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 31,355,843

Employer’s proportionate share of system NPL/(A) at MD  
$ 35,258,079

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 58,922,911

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 15,724,697

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 6,847,499

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (154,999)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (154,104)

Employer’s Total Pension Expense/(Income)  
$ 6,538,396

Deferred Outflow of Resources:  
$ 1,199,374  
$ 8,197,436  
$ 0  
$ 93,395  
$ 47,027  
$ 9,537,232  
TBD  
$ 4,126,157  
2,875,800  
(549,155)  
368,412  
204,519  
0  
$ 7,025,731

Deferred Inflow of Resources:  
$ 0  
$ 0  
$ 1,565,658  
$ 688,171  
$ 257,672  
$ 2,511,501  
N/A  
$ 7,025,731

Net Deferred Outflow/(Inflow) of Resources  
$ 7,025,731

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,126,157</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,875,800</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(549,155)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>368,412</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>204,519</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,025,731</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3003: Baker School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.09099255%
Employer’s proportionate share at MD 0.09632749%

Employer’s proportionate share of system NPL/(A) at prior MD $ 12,265,830

Employer’s proportionate share of system NPL/(A) at MD $ 14,592,346

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 24,386,567
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,508,018

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,833,991

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 149,063
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (132,585)

Employer’s Total Pension Expense/(Income) $ 2,850,469

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 496,388 $ 0
Changes of assumptions $ 3,392,693 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 647,983
Changes in proportionate share $ 605,900 $ 111,380
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 414,244
Total (prior to post-MD contributions) $ 4,494,981 $ 1,173,607
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 3,321,374

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,852,172</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,310,446</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(153,430)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>214,921</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>$ 3,321,374</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3008: Huntington School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00718583%

Employer’s proportionate share at MD  
0.00836680%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 968,653

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,267,460

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,118,165

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 565,273

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 246,154

- Net amortization of employer-specific deferred amounts from:
  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (12,393)

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 17,214

Employer’s Total Pension Expense/(Income)  
$ 250,975

Deferred Outflow of Resources    |  Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 43,115  |  $ 0
Changes of assumptions  
$ 294,682  |  $ 0
Net difference between projected and actual earnings on investments  
$ 0  |  $ 56,282
Changes in proportionate share  
$ 97,600  |  $ 83,697
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 59,174  |  $ 3,302
Total (prior to post-MD contributions)  
$ 494,571  |  $ 143,281
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 351,290

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 163,377</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>117,890</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,455</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>46,002</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,565</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 351,290</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
--- | ---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00723969%
Employer’s proportionate share at MD | 0.00481151%

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

- **Sensitivity: NPL/(A) using discount rate 1.00% lower** | $1,218,097
- **Sensitivity: NPL/(A) using discount rate 1.00% higher** | $325,072

**Employer Pension Expense for Measurement Period**

- **Employer’s proportionate share of collective system Pension Expense/(Income)** | $141,556
- **Net amortization of employer-specific deferred amounts from:**
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $(38,832)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $12,335

**Employer’s Total Pension Expense/(Income)** | $115,059

<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>$24,794</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$169,463</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>$82,404</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$28,514</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$305,175</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$28,691</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>$63,772</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>32,924</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(32,027)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(30,735)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,243)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$28,691</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3027: Pine-Eagle School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01740812%

Employer’s proportionate share at MD  
0.01868979%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,346,621

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,831,257

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 4,731,565

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,262,708

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 549,861

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (929)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ 27,031

Employer’s Total Pension Expense/(Income)  
$ 575,963

Deferred Outflow of Resources  
$ 96,311  
$ 658,262  
$ 0  
$ 105,922  
$ 61,912  
$ 922,407  
TBD

Deferred Inflow of Resources  
$ 0  
$ 125,724  
$ 75,633  
$ 75,633  
$ 0  
$ 201,357  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 721,050

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>$ 380,203</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>274,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,211)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>56,829</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,842</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 721,050</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01506216%
Employer’s proportionate share at MD 0.01731840%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,030,385
Employer’s proportionate share of system NPL/(A) at MD $ 2,623,509
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,384,380
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,170,055

Employer Pension Expense for Measurement Period

  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 509,514
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (1,266)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 19,328

Employer’s Total Pension Expense/(Income) $ 527,576

Deferred Outflow of Resources
Differences between expected and actual experience $ 89,244 $ 0
Changes of assumptions $ 609,961 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 116,499
Changes in proportionate share $ 186,465 $ 108,004
Differences between employer contributions and employer’s proportionate share of system contributions $ 77,079 $ 5,790
Total (prior to post-MD contributions) $ 962,749 $ 230,293
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 732,456

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 348,785</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>255,761</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>20,553</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>82,430</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>24,928</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 732,456</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.30274319%
Employer’s proportionate share at MD | 0.33653173%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 40,809,896
Employer’s proportionate share of system NPL/(A) at MD | $ 50,980,124
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 85,197,419
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 22,736,548

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) | $ 9,900,890
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) | $ 661,708
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 58,031

Employer’s Total Pension Expense/(Income) | $ 10,620,629

| Differences between expected and actual experience | $ 1,734,191 | $ 0 |
| Changes of assumptions | $ 11,852,782 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 2,263,806 |
| Changes in proportionate share | $ 3,332,146 | $ 575,481 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,566,687 | $ 893,101 |
| Total (prior to post-MD contributions) | $ 18,485,806 | $ 3,732,388 |

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

Net Deferred Outflow/(Inflow) of Resources | $ 14,753,418

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$7,120,559</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$5,289,743</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$262,750</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$1,574,837</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$505,529</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$14,753,418</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06199441%  
Employer's proportionate share at MD 0.06680642%  

Employer's proportionate share of system NPL/(A) at prior MD $8,356,870  
Employer's proportionate share of system NPL/(A) at MD $10,120,293  
¬ Sensitivity: NPL/(A) using discount rate 1.00% lower $16,912,921  
¬ Sensitivity: NPL/(A) using discount rate 1.00% higher $4,513,534  

Employer Pension Expense for Measurement Period  
¬ Employer's proportionate share of collective system Pension Expense/(Income) $1,965,470  
¬ Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(17,581)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(42,168)  

Employer's Total Pension Expense/(Income) $1,905,721  

Differences between expected and actual experience $344,262  
Changes of assumptions $2,352,949  
Net difference between projected and actual earnings on investments $0  
Changes in proportionate share $397,683  
Differences between employer contributions and employer’s proportionate share of system contributions $0  
Total (prior to post-MD contributions) $3,094,894  
Contributions subsequent to the MD TBD  
Net Deferred Outflow/(Inflow) of Resources $2,228,027  

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>$1,211,655</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>857,043</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(99,923)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>183,941</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>75,310</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,228,027</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer's proportionate share at prior MD  0.00000000%
Employer's proportionate share at MD  0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD  $ 0
Employer's proportionate share of system NPL/(A) at MD  $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  • Employer's proportionate share of collective system Pension Expense/(Income)  $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer's proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $ 107

Employer's Total Pension Expense/(Income)  $ 107

<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>$ 150</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 150</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>$ 150</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>$ 107</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>43</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>$ 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.49772491%
Employer’s proportionate share at MD 0.53899422%
Employer’s proportionate share of system NPL/(A) at prior MD $67,093,506
Employer’s proportionate share of system NPL/(A) at MD $81,650,525
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $136,453,453
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $36,415,193

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $15,857,413
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $760,663
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(206,644)

Employer’s Total Pension Expense/(Income) $16,411,432

<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>$2,777,507</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$18,983,592</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$3,625,745</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$4,333,972</td>
<td>$1,364,416</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$17,077</td>
<td>$633,162</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$26,112,148</td>
<td>$5,623,323</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$20,488,825</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>$10,786,532</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,801,740</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(382,164)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,649,354</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>633,364</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$20,488,825</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3083: Welches Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

Employer Pension Expense for Measurement Period

  - Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 0

  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ 0
    - 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

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 0  
$ 0
Changes of assumptions  
$ 0  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 0
Changes in proportionate share  
$ 0  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 219  
$ 0
Total (prior to post-MD contributions)  
$ 219  
$ 0
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 219

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>61</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>$ 219</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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)

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 0
Changes of assumptions  
$ 0
Net difference between projected and actual earnings on investments  
$ 0
Changes in proportionate share  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 204
Total (prior to post-MD contributions)  
$ 204
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 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>$ 144</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>60</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>$ 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 March 4, 2019.
## Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

## Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

## Discount rate

7.20%

## Employer's proportionate share at prior MD

0.00000000%

## Employer's proportionate share at MD

0.00000000%

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

$0

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

$0

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

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

## Employer Pension Expense for Measurement Period

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

$0

### Net amortization of employer-specific deferred amounts from:

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

- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
  
  $495

### Employer's Total Pension Expense/(Income)

$495

## Differences between expected and actual experience

$0  $0

## Changes of assumptions

$0  $0

## Net difference between projected and actual earnings on investments

$0  $0

## Changes in proportionate share

$0  $0

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

$936  $0

## Total (prior to post-MD contributions)

$936  $0

## Contributions subsequent to the MD

TBD  N/A

## Net Deferred Outflow/(Inflow) of Resources

$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>$495</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$361</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$80</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>$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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $  0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $  0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $  587

Employer’s Total Pension Expense/(Income) $  587

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$  0</td>
<td>$  0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$  0</td>
<td>$  0</td>
</tr>
<tr>
<td>Changes in 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>$  1,146</td>
<td>$  0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$  1,146</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>$  1,146</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>$  587</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>450</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>109</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>$  1,146</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 March 4, 2019.
### Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

### Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

### Discount rate

7.20%

### Employer’s proportionate share at prior MD

0.00000000%

### Employer’s proportionate share at MD

0.00000000%

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

$ 0

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

$ 0

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

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

### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    
    $ 0

  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    
    $ 1,425

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

$ 1,425

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,392</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,392</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>$ 2,392</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>$ 1,402</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>845</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>$ 2,392</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 March 4, 2019.
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>$ 562,362</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>336,333</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(154,120)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>57,807</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>34,860</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 836,241</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3122: Oregon City School District 62

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.44020372%

Employer’s proportionate share at MD  
0.44626850%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 59,339,628

Employer’s proportionate share of system NPL/(A) at MD  
$ 67,603,800

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 112,978,721

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 30,150,516

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 13,129,387

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 337,976
  o Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $ (487,292)

Employer’s Total Pension Expense/(Income)  
$ 12,980,071

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 2,299,679 | $ 0
Changes of assumptions  
$ 15,717,755 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 3,001,991
Changes in proportionate share  
$ 1,129,240 | $ 380,243
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 7,499 | $ 1,533,966
Total (prior to post-MD contributions)  
$ 19,154,173 | $ 4,916,130
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 14,238,043

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 8,327,278</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,754,639</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(964,986)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>728,002</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>393,111</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,238,043</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3138: Canby Elementary School District 86

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,861</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,861</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>$ 2,861</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>$ 1,466</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,126</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>269</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>$ 2,861</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

Discount rate

7.20%

Employer’s proportionate share at prior MD

0.04708857%

Employer’s proportionate share at MD

0.06410257%

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

$ 6,347,557

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

$ 9,710,695

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

$ 16,228,406

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

$ 4,330,858

Employer Pension Expense for Measurement Period

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

$ 1,885,922

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

$ 971,589

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

$ (311,867)

Employer’s Total Pension Expense/(Income)

$ 2,545,644

Deferred Outflow of Resources

$ 330,329

Deferred Inflow of Resources

$ 0

Differences between expected and actual experience

$ 330,329

Changes of assumptions

$ 2,257,718

$ 0

Net difference between projected and actual earnings on investments

$ 0

$ 431,210

Changes in proportionate share

$ 3,101,170

$ 0

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

$ 9,339

$ 1,155,568

Total (prior to post-MD contributions)

$ 5,698,556

$ 1,586,778

Contributions subsequent to the MD

TBD

N/A

Net Deferred Outflow/(Inflow) of Resources

$ 4,111,778

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,875,900</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,510,188</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>310,708</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>325,229</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>89,752</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,111,778</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 0

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 0
  o 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

Deferred Outflow of Resources

Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 387 | $ 0 |
| Total (prior to post-MD contributions) | $ 387 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 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>$ 234</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>135</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>$ 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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $  0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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  $  849  $  0
Total (prior to post-MD contributions)  $  849  $  0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $  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>$ 453</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 321</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 75</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>$ 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3176: Molalla Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 342

Employer’s Total Pension Expense/(Income)  
$ 342

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 0 | $ 0
Changes of assumptions  
$ 0 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 0
Changes in proportionate share  
$ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 481 | $ 0
Total (prior to post-MD contributions)  
$ 481 | $ 0
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 481

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>139</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>$ 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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.05138608%

Employer’s proportionate share at MD  
0.06075996%

Employer’s proportionate share of system NPL/(A) at prior MD  
$6,926,863

Employer’s proportionate share of system NPL/(A) at MD  
$9,204,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $15,382,180

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,105,027

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,787,581

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $805,381
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(334,943)

Employer’s Total Pension Expense/(Income)  
$2,258,019

Deferred Outflow of Resources

| Differences between expected and actual experience | $313,104 | $0 |
| Changes of assumptions | $2,139,990 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $408,724 |
| Changes in proportionate share | $2,281,202 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $6,453 | $1,197,169 |
| Total (prior to post-MD contributions) | $4,740,749 | $1,605,893 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $3,134,856 |

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$1,622,636</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>1,266,247</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>53,507</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>133,973</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>58,494</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,134,856</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02328885%

Employer’s proportionate share at MD  
0.02100628%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,139,346

Employer’s proportionate share of system NPL/(A) at MD  
$3,182,175

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,318,015

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,419,213

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $618,013

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $168,118
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $41,503

Employer’s Total Pension Expense/(Income)  
$491,398

Deferred Outflow of Resources  
$108,248  
$739,850  
$0  
$29,980  
$150,674  
$1,028,752

Deferred Inflow of Resources  
$0  
$0  
$141,307  
$601,515  
$7,836  
$750,658

Net Deferred Outflow/(Inflow) of Resources  
$278,094

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>$269,866</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>138,309</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(140,310)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,943)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,172</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$278,094</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.09009682%
Employer’s proportionate share at MD 0.09384368%

Employer’s proportionate share of system NPL/(A) at prior MD $12,145,085

Employer’s proportionate share of system NPL/(A) at MD $14,216,081

- Sensitivity: NPL/(A) using discount rate 1.00% lower $23,757,758
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,340,209

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $2,760,916
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(105,111)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(48,936)

Employer’s Total Pension Expense/(Income) $2,606,869

 deferred outflow/deferred inflow of resources

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$3,305,212</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$631,274</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$309,655</td>
<td>$461,474</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$153,196</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$4,098,456</td>
<td>$1,245,944</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>$2,852,512</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>$1,631,398</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,139,251</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(209,437)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>196,849</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>94,451</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,852,512</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 March 4, 2019.
### Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

### Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

#### Discount rate

7.20%

#### Employer’s proportionate share at prior MD

0.05349316%

#### Employer’s proportionate share at MD

0.05693240%

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

$7,210,898

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

$8,624,509

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  - $14,413,183

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  - $3,846,432

### Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  - $1,674,973

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    - $(1,479)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    - $(27,927)

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

$1,645,567

#### Differences between expected and actual experience

<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>$293,380</td>
<td>$293,380</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$2,005,182</td>
<td>0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$382,977</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$346,594</td>
<td>$204,388</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$4,548</td>
<td>$59,969</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$2,649,704</td>
<td>$647,334</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>$2,002,370</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>$1,055,977</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>746,405</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(37,725)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>174,062</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>63,651</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,002,370</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3230: Vernonia School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.04548267%
Employer’s proportionate share at MD 0.04186435%

Employer’s proportionate share of system NPL/(A) at prior MD $6,131,081
Employer’s proportionate share of system NPL/(A) at MD $6,341,898

- Sensitivity: NPL/(A) using discount rate 1.00% lower $10,598,509
- Sensitivity: NPL/(A) using discount rate 1.00% higher $2,828,413

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,231,665
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(245,802)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $42,975

Employer’s Total Pension Expense/(Income) $1,028,838

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $215,732 $0
Changes of assumptions $1,474,479 $0
Net difference between projected and actual earnings on investments $0 $281,616
Changes in proportionate share $0 $723,709
Differences between employer contributions and employer’s proportionate share of system contributions $260,408 $23,817
Total (prior to post-MD contributions) $1,950,619 $1,029,142
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $921,477

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>$606,804</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>421,643</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(157,456)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>22,105</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,381</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$921,477</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06295319%

Employer’s proportionate share at MD  
0.06405747%

Employer’s proportionate share of system NPL/(A) at prior MD  
$8,486,114

Employer’s proportionate share of system NPL/(A) at MD  
$9,703,863

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $16,216,988

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,327,811

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $1,884,595

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $240,596
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $172,774

Employer’s Total Pension Expense/(Income)  
$1,816,773

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$330,096 | $0
Changes of assumptions  
$2,256,130 | $0
Net difference between projected and actual earnings on investments  
$0 | $430,906
Changes in proportionate share  
$91,262 | $642,125
Differences between employer contributions and employer’s proportionate share of system contributions  
$550,096 | $21,386
Total (prior to post-MD contributions)  
$3,227,584 | $1,094,417
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$2,133,167

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>$1,137,216</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>777,765</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(57,373)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>202,240</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>73,318</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,133,167</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.15478485%
Employer’s proportionate share at MD 0.15008975%

Employer’s proportionate share of system NPL/(A) at prior MD $ 20,865,056

Employer’s proportionate share of system NPL/(A) at MD $ 22,736,620

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 37,997,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 10,140,271

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 4,415,697
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (426,857)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 116,909

Employer’s Total Pension Expense/(Income) $ 4,105,749

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 773,432 | $ 0
Changes of assumptions $ 5,286,221 | $ 0
Net difference between projected and actual earnings on investments $ 0 | $ 1,009,634
Changes in proportionate share $ 0 | $ 1,309,899
Differences between employer contributions and employer’s proportionate share of system contributions $ 306,222 | $ 0
Total (prior to post-MD contributions) $ 6,365,875 | $ 2,319,533
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 4,046,342

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,528,213</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,666,591</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(461,099)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>188,984</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>123,652</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,046,342</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.11554500%
Employer’s proportionate share at MD 0.11666403%

Employer’s proportionate share of system NPL/(A) at prior MD $ 15,575,510
Employer’s proportionate share at MD $ 17,673,064
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 29,535,029
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,881,983

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,432,300
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 123,226
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (107,822)

Employer’s Total Pension Expense/(Income) $ 3,447,704

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>$ 601,185</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 4,108,954</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 784,784</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 337,937</td>
<td>$ 47,897</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 7,858</td>
<td>$ 335,034</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 5,055,934</td>
<td>$ 1,167,715</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 3,888,219</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>$ 2,227,428</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,570,666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(213,153)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>199,662</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>103,617</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,888,219</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

Actuarial Valuation Date (liability rolled forward to MD)  

Discount rate 7.20%  

Employer’s proportionate share at prior MD 0.00977201%  

Employer’s proportionate share at MD 0.01149934%  

Employer’s proportionate share of system NPL/(A) at prior MD $1,317,271  

Employer’s proportionate share of system NPL/(A) at MD $1,741,999  

Sensitivity: NPL/(A) using discount rate 1.00% lower $2,911,209  

Sensitivity: NPL/(A) using discount rate 1.00% higher $776,911  

Employer Pension Expense for Measurement Period  

Employer’s proportionate share of collective system Pension Expense/(Income) $338,315  

Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(52,959)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $18,685  

Employer’s Total Pension Expense/(Income) $304,041  

Deferred Outflow of Resources  

Deferred Inflow of Resources  

Differences between expected and actual experience $59,258 $0  

Changes of assumptions $405,011 $0  

Net difference between projected and actual earnings on investments $0 $77,355  

Changes in proportionate share $142,753 $242,737  

Differences between employer contributions and employer’s proportionate share of system contributions $80,141 $4,835  

Total (prior to post-MD contributions) $687,163 $324,927  

Contributions subsequent to the MD TBD N/A  

Net Deferred Outflow/(Inflow) of Resources $362,236  

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>$185,546</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>126,896</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(20,446)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>51,849</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,391</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$362,236</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3257: Myrtle Point School District 41

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.05928220%
Employer’s proportionate share at MD  0.04926254%

Employer’s proportionate share of system NPL/(A) at prior MD  $7,991,263
Employer’s proportionate share of system NPL/(A) at MD  $7,462,626

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $12,471,458
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $3,328,245

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $1,449,322
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(249,786)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $47,420

Employer’s Total Pension Expense/(Income)  $1,246,956

Deferred Outflow of Resources  $2,214,462
Deferred Inflow of Resources  $1,389,687
Net Deferred Outflow/(Inflow) of Resources  $824,775

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$728,911</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$438,872</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(259,508)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(89,807)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,307</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$824,775</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3264: Bandon School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.04501506%
Employer’s proportionate share at MD 0.04785185%

Employer’s proportionate share of system NPL/(A) at prior MD $  6,068,047
**Employer’s proportionate share of system NPL/(A) at MD** $  7,248,925
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $  12,114,323
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $  3,232,937

**Employer Pension Expense for Measurement Period**
  - Employer’s proportionate share of collective system Pension Expense/(Income) $  1,407,819
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (277,954)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $  59,267

**Employer’s Total Pension Expense/(Income)** $  1,189,132

<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>$ 246,587</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>1,685,361</td>
<td>0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>321,893</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>234,443</td>
<td>865,981</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>304,795</td>
<td>28,783</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>2,471,186</td>
<td>1,216,657</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>$ 1,254,529</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>$ 699,451</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>470,278</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(120,451)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>146,152</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>59,099</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,254,529</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3274: Crook County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.09111596%
Employer’s proportionate share at MD 0.10244756%

Employer's proportionate share of system NPL/(A) at prior MD $ 12,282,466
Employer's proportionate share of system NPL/(A) at MD $ 15,519,456

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 25,935,943
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 6,921,499

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,014,046
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 738,724
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (633,110)

Employer’s Total Pension Expense/(Income) $ 3,119,660

Deferred Outflow of Resources
Differences between expected and actual experience $ 527,925
Changes of assumptions $ 3,608,244
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 2,136,797
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,049
Total (prior to post-MD contributions) $ 6,275,015
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 3,579,562

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>$ 2,051,321</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,474,033</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(190,084)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>155,318</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>88,976</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,579,562</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02444627%

Employer’s proportionate share at MD  
0.02184552%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,295,366

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,309,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 5,530,480
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,475,913

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 642,703

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (92,673)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 11,844

Employer’s Total Pension Expense/(Income)  
$ 561,874

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 112,573  
$ 0

Changes of assumptions  
$ 769,408  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 146,952

Changes in proportionate share  
$ 23,477  
$ 322,379

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 63,916  
$ 33,052

Total (prior to post-MD contributions)  
$ 969,374  
$ 502,383

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 466,991

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 336,986</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>235,052</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(93,171)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(19,700)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,824</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 466,991</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer's proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $ 445

Employer's Total Pension Expense/(Income) $ 445

<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>$ 784</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 784</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>$ 784</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>$ 445</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>283</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>$ 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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3281: Ophir School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 193

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

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 0  | $ 0
Changes of assumptions  | $ 0  | $ 0
Net difference between projected and actual earnings on investments  | $ 0  | $ 0
Changes in proportionate share  | $ 0  | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 272  | $ 0
Total (prior to post-MD contributions)  | $ 272  | $ 0
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 272

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>79</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>$ 272</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2016

Discount rate: 7.20%
Employer’s proportionate share at prior MD: 0.00000000%
Employer's proportionate share at MD: 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income): $0
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per 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

Differences between expected and actual experience: $0 $0
Changes of assumptions: $0 $0
Net difference between projected and actual earnings on investments: $0 $0
Changes in proportionate share: $0 $0
Differences between employer contributions and employer’s proportionate share of system contributions: $274 $0
Total (prior to post-MD contributions): $274 $0
Contributions subsequent to the MD: TBD N/A
Net Deferred Outflow/(Inflow) of Resources: $274

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>80</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>$274</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.06134108%
Employer's proportionate share at MD  0.06616341%

Employer's proportionate share of system NPL/(A) at prior MD  $ 8,268,801
Employer’s proportionate share of system NPL/(A) at MD  $ 10,022,885

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 16,750,135
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 4,470,091

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,946,552
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 338,537
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (279,826)

Employer’s Total Pension Expense/(Income)  $ 2,005,263

Deferred Outflow of Resources  $ 340,949  $ 0
Changes of assumptions  $ 2,330,302  $ 0
Net difference between projected and actual earnings on investments  $ 0  $ 445,073
Changes in proportionate share  $ 1,056,928  $ 0
Differences between employer contributions and employer’s proportionate share of system contributions  $ 0  $ 863,077
Total (prior to post-MD contributions)  $ 3,728,179  $ 1,308,150
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 2,420,029

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,320,395</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>962,302</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(60,625)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>137,050</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>60,907</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,420,029</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.03007642%
Employer's proportionate share at MD | 0.02911375%

### Employer's proportionate share of system NPL/(A) at prior MD
- Sensitivity: NPL/(A) using discount rate 1.00% lower
  - $7,370,527
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  - $1,966,965

### Employer's proportionate share of system NPL/(A) at MD
- Employer’s proportionate share of system NPL/(A) at MD
  - $4,410,350

### Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)
  - $856,537
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    - $210,905
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    - $68,346
- Employer’s Total Pension Expense/(Income)
  - $713,978

### Deferred Outflow of Resources vs. Deferred Inflow of Resources

| Differences between expected and actual experience | $150,027 | $0 |
| Changes of assumptions | $1,025,398 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $195,844 |
| Changes in proportionate share | $0 | $621,673 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $250,174 | $1,936 |
| Total (prior to post-MD contributions) | $1,425,599 | $819,453 |
| Contributions subsequent to the MD | TBD | N/A |

### Net Deferred Outflow/(Inflow) of Resources
- $606,146

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>$412,053</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$265,234</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$137,058</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$37,614</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$28,302</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$606,146</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.94035783%
Employer's proportionate share at MD 0.95242985%

Employer’s proportionate share of system NPL/(A) at prior MD $ 126,760,591
Employer’s proportionate share of system NPL/(A) at MD $ 144,280,577

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 241,120,102
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 64,347,475

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 28,020,844
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 394,290
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (565,072)

Employer’s Total Pension Expense/(Income) $ 27,850,062

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 4,907,994 | Deferred Inflow of Resources | $ 0 |
| Changes of assumptions | $ 33,544,960 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 6,406,873 |
| Changes in proportionate share | $ 1,523,609 | $ 559,476 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 77,328 | $ 1,980,862 |
| Total (prior to post-MD contributions) | $ 40,053,891 | $ 8,947,211 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 31,106,680 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 17,879,141</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,401,965</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,775,843)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,738,210</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>863,207</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 31,106,680</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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 | $ 234,382 | $ 0 |
| Changes of assumptions | $ 1,601,946 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 305,962 |
| Changes in proportionate share | $ 579,899 | $ 4,496 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 17,264 | $ 646,984 |
| Total (prior to post-MD contributions) | $ 2,433,491 | $ 957,442 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,476,049 |

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

<table>
<thead>
<tr>
<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>$ 857,287</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>594,599</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(87,006)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>72,605</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>38,566</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,476,049</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03825422%

Employer’s proportionate share at MD  
0.03828382%

Employer’s proportionate share of system NPL/(A) at prior MD  
$5,156,683

Employer’s proportionate share of system NPL/(A) at MD  
$5,799,494

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$9,692,051

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$2,586,508

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$1,126,324

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (162,690)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$40,800

Employer’s Total Pension Expense/(Income)  
$1,004,434

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $197,281 | $0 |
| Changes of assumptions | $1,348,371 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $257,530 |
| Changes in proportionate share | $2,447 | $467,524 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $136,089 | $7,568 |
| Total (prior to post-MD contributions) | $1,684,188 | $732,622 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $951,566 |

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>$603,670</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>389,613</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(136,546)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>59,086</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>35,744</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$951,566</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 March 4, 2019.
### Employer #3310: Roseburg Public Schools

**Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]**  
June 30, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2016

**Discount rate**  
7.20%

**Employer’s proportionate share at prior MD**  
0.23755170%

**Employer’s proportionate share at MD**  
0.26083462%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$32,022,059

**Employer’s proportionate share of system NPL/(A) at MD**  
$39,513,009

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $66,033,703
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $17,622,347

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $7,673,853
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $664,816
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(554,814)

**Employer’s Total Pension Expense/(Income)**  
$7,783,855

<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>$1,344,114</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$9,186,700</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$1,754,601</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$2,554,758</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$28,644</td>
<td>$2,023,929</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$13,114,216</td>
<td>$3,778,530</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$9,335,686</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>$5,048,214</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,567,756</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(249,563)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>692,941</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>276,338</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$9,335,686</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3316: Glide School District 12

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.03451999%
Employer’s proportionate share at MD 0.03880703%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,653,308

Employer’s proportionate share of system NPL/(A) at MD $ 5,878,754
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 9,824,508
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,621,857

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,141,717

| Differences between expected and actual experience | $ 199,978 | $ 0 |
| Changes of assumptions | $ 1,366,799 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 261,050 |
| Changes in proportionate share | $ 354,297 | $ 68,155 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,414 | $ 116,679 |
| Total (prior to post-MD contributions) | $ 1,930,488 | $ 445,884 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 1,484,604

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>$ 769,718</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 548,959</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(16,504)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>134,250</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>48,180</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,484,604</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01527797%

Employer’s proportionate share at MD  
0.01531292%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,059,476

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,319,706

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,876,666

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,034,562

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 450,512

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (114,017)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 20,954

Employer’s Total Pension Expense/(Income)  
$ 357,449

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 78,909  |  $ 0
Changes of assumptions  
$ 539,327  |  $ 0
Net difference between projected and actual earnings on investments  
$ 0  |  $ 103,008
Changes in proportionate share  
$ 2,888  |  $ 264,551
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 98,330  |  $ 10,804
Total (prior to post-MD contributions)  
$ 719,454  |  $ 378,363
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 341,091

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 198,416</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>133,875</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(42,176)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>35,231</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,746</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 341,091</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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 | $148,420 | $0 |
| Changes of assumptions | $1,014,413 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $193,746 |
| Changes in proportionate share | $1,657,452 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,449 | $469,208 |
| Total (prior to post-MD contributions) | $2,821,734 | $662,954 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $2,158,780 |

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>$895,381</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>733,056</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>248,420</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>229,175</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>52,747</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,158,780</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01548591%
Employer’s proportionate share at MD 0.01487348%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,087,507
Employer’s proportionate share of system NPL/(A) at MD $ 2,253,136

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,765,416
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,004,873

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 437,583
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (35,974)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 52,171

Employer’s Total Pension Expense/(Income) $ 453,780

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 76,645 $ 0
Changes of assumptions $ 523,850 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 100,052
Changes in proportionate share $ 0 $ 117,959
Differences between employer contributions and employer’s proportionate share of system contributions $ 146,125 $ 0
Total (prior to post-MD contributions) $ 746,620 $ 218,011
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 528,609

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>$ 295,898</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 205,627</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(18,161)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>31,336</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,909</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 528,609</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3321: North Douglas School District 22

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02505237%

Employer’s proportionate share at MD  
0.02265123%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,377,069

Employer’s proportionate share of system NPL/(A) at MD  
$3,431,363

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,734,456
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,530,348

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $666,408

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (166,226)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $19,310

Employer’s Total Pension Expense/(Income)  
$519,492

<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>$116,725</td>
<td>$116,725</td>
<td>$0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                               | $797,785                      | $0                           |

| Net difference between projected and actual earnings on investments | $0 | $152,372 |

| Changes in proportionate share                       | $0 | $504,464 |

| Differences between employer contributions and employer’s proportionate share of system contributions | $118,180 | $11,991 |

| Total (prior to post-MD contributions)                | $1,032,690 | $668,827 |

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

| Net Deferred Outflow/(Inflow) of Resources             | $363,863 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$289,204</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$182,360</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(117,391)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(3,438)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$13,128</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$363,863</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02101200%
Employer’s proportionate share at MD 0.01661294%

Employer’s proportionate share of system NPL/(A) at prior MD $2,832,426
Employer’s proportionate share of system NPL/(A) at MD $2,516,642

- Sensitivity: NPL/(A) using discount rate 1.00% lower $4,205,784
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,122,393

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $488,759
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (156,462)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $35,546

Employer’s Total Pension Expense/(Income) $367,843

| Differences between expected and actual experience | $85,609 | $0 |
| Changes of assumptions | $585,114 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $111,753 |
| Changes in proportionate share | $23,159 | $616,597 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $105,580 | $0 |
| Total (prior to post-MD contributions) | $799,462 | $728,350 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $71,112 |

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>$192,914</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$97,856</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(159,495)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(60,661)</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>$71,112</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01720115%

Employer’s proportionate share at MD  
0.01690088%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,318,722

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,560,261

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,278,679

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,141,847

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 497,230

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (50,034)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 31,696

Employer’s Total Pension Expense/(Income)  
$ 478,892

Deferred Outflow of Resources  
$ 87,092

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 87,092

Changes of assumptions  
$ 595,256

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  
$ 105,783

Total (prior to post-MD contributions)  
$ 788,131

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 528,855

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 302,700</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 211,219</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(34,761)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 33,451</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 16,246</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 528,855</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2016
Discount rate: 7.20%
Employer’s proportionate share at prior MD: 0.00000000%
Employer’s proportionate share at MD: 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD: $0
Employer’s proportionate share of system NPL/(A) at MD: $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower: $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher: $0

Employer Pension Expense for Measurement Period:
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income): $0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68): $0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $173

Employer’s Total Pension Expense/(Income): $173

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>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>$240</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$240</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>$240</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.02922692%
Employer's proportionate share at MD | 0.02779784%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 3,939,800
Employer’s proportionate share of system NPL/(A) at MD | $ 4,211,007
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 7,037,388
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 1,878,060

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) | $ 817,823
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (86,601)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 54,264

Employer's Total Pension Expense/(Income) | $ 785,486

| Differences between expected and actual experience | $ 143,246 | $ 0
| Changes of assumptions | $ 979,051 | $ 0
| Net difference between projected and actual earnings on investments | $ 0 | $ 186,992
| Changes in proportionate share | $ 8,136 | $ 252,743
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 163,922 | $ 0
| Total (prior to post-MD contributions) | $ 1,294,355 | $ 439,735
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $ 854,620

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 494,791</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>340,498</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(46,494)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>43,900</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,925</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 854,620</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02317784%

Employer’s proportionate share at MD  
0.02106097%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,124,382

Employer’s proportionate share of system NPL/(A) at MD  
$3,190,460

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$5,331,861

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$1,422,908

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$619,622

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (175,779)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$24,289

Employer’s Total Pension Expense/(Income)  
$468,132

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience  
$108,530  $0

Changes of assumptions  
$741,776  $0

Net difference between projected and actual earnings on investments  
$0  $141,674

Changes in proportionate share  
$0  $480,343

Differences between employer contributions and employer’s proportionate share of system contributions  
$131,814  $15,829

Total (prior to post-MD contributions)  
$982,120  $637,846

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$344,274

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$251,251</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>155,776</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(87,803)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,556</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,493</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$344,274</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
**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, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**  
December 31, 2016

**Discount rate**  
7.20%

**Employer’s proportionate share at prior MD**  
0.01022929%

**Employer’s proportionate share at MD**  
0.01491368%

**Employer’s proportionate share of system NPL/(A) at prior MD**  
$1,378,912

**Employer’s proportionate share of system NPL/(A) at MD**  
$2,259,226

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $3,775,594
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,007,589

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $438,766

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $249,798
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(61,595)

  **Employer's Total Pension Expense/(Income)**  
  $626,969

| Differences between expected and actual experience | $76,852 | $0 |
| Changes of assumptions | $525,266 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $100,322 |
| Changes in proportionate share | $893,740 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $237,145 |
| Total (prior to post-MD contributions) | $1,495,858 | $337,467 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,158,391 |

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>$471,646</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$387,916</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$157,608</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$117,479</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$23,742</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,158,391</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.04620417%
Employer’s proportionate share at MD 0.04998387%
Employer’s proportionate share of system NPL/(A) at prior MD $ 6,228,340
Employer’s proportionate share of system NPL/(A) at MD $ 7,571,898
 Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,654,072
 Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,376,979
Employer Pension Expense for Measurement Period
 Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,470,544
 Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 289,102
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (246,328)
Employer’s Total Pension Expense/(Income) $ 1,513,318
Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 257,573 $ 0
Changes of assumptions $ 1,760,452 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 336,235
Changes in proportionate share $ 936,064 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 2,329 $ 806,164
Total (prior to post-MD contributions) $ 2,956,418 $ 1,142,399
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,814,019

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>$ 991,197</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>716,425</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(33,598)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>97,516</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,480</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,814,019</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01420667%
Employer’s proportionate share at MD 0.01495106%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,915,064
Employer’s proportionate share of system NPL/(A) at MD $ 2,264,889
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,785,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,010,114

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 439,866
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(77,687)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 19,070

Employer’s Total Pension Expense/(Income) $ 381,249

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 77,045 | $ 0 |
| Changes of assumptions | $ 526,582 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 100,574 |
| Changes in proportionate share | $ 61,519 | $ 248,263 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 82,553 | $ 10,228 |
| Total (prior to post-MD contributions) | $ 747,699 | $ 359,065 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 388,634 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 224,813</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>144,610</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(40,627)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>42,175</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,663</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 388,634</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)               December 31, 2016
Discount rate                                                            7.20%
Employer’s proportionate share at prior MD                               0.00938501%
Employer’s proportionate share at MD                                     0.00964400%

Employer’s proportionate share of system NPL/(A) at prior MD             $  1,265,103
Employer’s proportionate share of system NPL/(A) at MD                   $  1,460,939

- Sensitivity: NPL/(A) using discount rate 1.00% lower                  $  2,441,505
- Sensitivity: NPL/(A) using discount rate 1.00% higher                $  651,562

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $  283,730
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $   (92,344)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $  22,745

Employer’s Total Pension Expense/(Income)                                  $  214,131


| Differences between expected and actual experience | $  49,697 | $   0 |
| Changes of assumptions                                  | $  339,666 | $   0 |
| Net difference between projected and actual earnings on investments | $   0 | $  64,874 |
| Changes in proportionate share                         | $  21,751 | $  282,191 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  70,588 | $  5,528 |
| Total (prior to post-MD contributions)                | $  481,702 | $  352,593 |
| Contributions subsequent to the MD                    | TBD      | N/A   |
| Net Deferred Outflow/(Inflow) of Resources             | $  129,109 |   |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$  110,655</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$  54,179</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (62,139)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$  15,436</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$  10,977</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$   0</td>
</tr>
<tr>
<td>Total</td>
<td>$  129,109</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)            December 31, 2016

Discount rate                                         7.20%
Employer’s proportionate share at prior MD    0.01442352%
Employer’s proportionate share at MD          0.01122386%

Employer’s proportionate share of system NPL/(A) at prior MD $1,944,296

Employer’s proportionate share of system NPL/(A) at MD $1,700,267
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $2,841,467
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $758,299

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $330,210
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $89,248
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $16,619

Employer’s Total Pension Expense/(Income) $257,581

<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>$ 57,838</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 395,309</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>$ 92,143</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 545,290</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 134,350</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>$142,843</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>87,661</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(69,463)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(27,171)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>480</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$134,350</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00759245%

Employer’s proportionate share at MD  
0.00705522%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,023,465

Employer’s proportionate share of system NPL/(A) at MD  
$1,068,773

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $1,786,121

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $476,660

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $207,567

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $(42,379)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $14,617

Employer’s Total Pension Expense/(Income)  
$179,805

Deferred Outflow of Resources  
$36,356

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$36,356

Changes of assumptions  
$248,488

Net difference between projected and actual earnings on investments  
$0

Changes in proportionate share  
$3,561

Differences between employer contributions and employer’s proportionate share of system contributions  
$41,014

Total (prior to post-MD contributions)  
$329,419

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$141,301

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$104,255</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>61,476</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(31,725)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,655</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,639</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$141,301</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00819378%
Employer’s proportionate share at MD  0.00786788%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,104,525
Employer’s proportionate share of system NPL/(A) at MD  $ 1,191,880
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,991,857
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 531,565

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 231,476
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (25,676)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 11,803

Employer’s Total Pension Expense/(Income)  $ 217,603

<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>$ 40,544</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 52,926</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 12,885</td>
<td>$ 104,344</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 40,310</td>
<td>$ 1,415</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 370,849</td>
<td>$ 158,685</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>$ 212,164</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>$ 135,406</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>92,916</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(29,293)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,694</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,441</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 212,164</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00521581%

Employer’s proportionate share at MD  
0.00561781%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 703,093

Employer’s proportionate share of system NPL/(A) at MD  
$ 851,024

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,422,222

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 379,547

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 165,278

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 2,516
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 13,369

Employer’s Total Pension Expense/(Income)  
$ 181,163

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 28,949 | $ 0 |
| Changes of assumptions | $ 197,862 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 37,790 |
| Changes in proportionate share | $ 43,114 | $ 31,315 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 39,350 | $ 2,310 |
| Total (prior to post-MD contributions) | $ 309,275 | $ 71,415 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 237,860

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 121,585</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>85,184</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,617</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>20,739</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,735</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 237,860</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 $ 241 $ 0
Total (prior to post-MD contributions) $ 241 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 241

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>66</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>$ 241</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer's proportionate share at prior MD  
0.00377761%
Employer's proportionate share at MD  
0.00343437%
Employer's proportionate share of system NPL/(A) at prior MD  
$509,223
Employer's proportionate share of system NPL/(A) at MD  
$520,262
구형: NPL/(A) using discount rate 1.00% lower  
$869,456
구형: NPL/(A) using discount rate 1.00% higher  
$232,031

Employer Pension Expense for Measurement Period

구형: Employer's proportionate share of collective system Pension Expense/(Income)  
$101,040
구형: Net amortization of employer-specific deferred amounts from:
- Changes in proportionate share (per paragraph 54 of GASB 68)  
$13,220
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$13,193

Employer's Total Pension Expense/(Income)  
$101,013

Deferred Outflow of Resources  
Deferred Inflow of Resources
Differences between expected and actual experience  
$17,698  
$0
Changes of assumptions  
$120,960  
$0
Net difference between projected and actual earnings on investments  
$23,103
Changes in proportionate share  
$18,202  
$51,037
Differences between employer contributions and employer’s proportionate share of system contributions  
$51,028  
$949
Total (prior to post-MD contributions)  
$207,888  
$75,089
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$132,799

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>$65,875</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$53,925</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$356</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$9,062</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,581</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$132,799</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00046977%

Employer’s proportionate share at MD  
0.00048403%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 63,325

Employer’s proportionate share of system NPL/(A) at MD  
$ 73,324

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 122,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 32,702

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 14,240
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,170)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,106

Employer’s Total Pension Expense/(Income)  
$ 14,176

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 2,494 | $ 0
Changes of assumptions | $ 17,048 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 3,256
Changes in proportionate share | $ 1,483 | $ 4,551
Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,468 | $ 0
Total (prior to post-MD contributions) | $ 24,493 | $ 7,807
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 16,686

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>$ 9,112</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>6,139</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(619)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,490</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>565</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 16,686</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00168636%

Employer’s proportionate share at MD  
0.00071328%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 227,322

Employer’s proportionate share of system NPL/(A) at MD  
$ 108,053

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 180,576

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 48,190

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 20,985

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (33,688)
  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)  
$ (16,365)

<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>$ 3,676</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 25,122</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>$ 3,212</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 3,765</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 35,775</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ (103,896)</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>$ (23,847)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(27,941)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(29,597)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(19,351)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,160)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (103,896)</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00161834%

Employer’s proportionate share at MD  
0.00116164%

Employer’s proportionate share of system NPL/(A) at prior MD  
$218,153

Employer’s proportionate share of system NPL/(A) at MD  
$175,973

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $294,084

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $78,482

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $34,176

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $(13,476)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $3,373

Employer’s Total Pension Expense/(Income)  
$24,073

Deferred Outflow of Resources  
$5,986

Deferred Inflow of Resources  
$0

Employer subsequent fiscal years  
1st Fiscal Year  $11,931
2nd Fiscal Year  5,715
3rd Fiscal Year (12,320)
4th Fiscal Year (5,904)
5th Fiscal Year (331)
Thereafter  0
Total  $910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
# 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, 2018
- **Actuarial Valuation Date** (liability rolled forward to MD):
  - December 31, 2016
- **Discount rate**:
  - 7.20%
- **Employer’s proportionate share at prior MD**:
  - 0.00000000%
- **Employer’s proportionate share at MD**:
  - 0.00070123%

### Employer's proportionate share of system NPL/(A)
- **At prior MD**: $0
- **At MD**: $106,227
- **Sensitivity: NPL/(A) using discount rate 1.00% lower**: $177,526
- **Sensitivity: NPL/(A) using discount rate 1.00% higher**: $47,376

### Employer Pension Expense for Measurement Period
- **Employer’s proportionate share of collective system Pension Expense/(Income)**:
  - $20,630
- **Net amortization of employer-specific deferred amounts from**:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $2,989
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $(2,145)

### Employer’s Total Pension Expense/(Income)
- $21,474

### 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>$3,614</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$24,698</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$4,717</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$57,952</td>
<td>$15,133</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$7,414</td>
<td>$3,174</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$93,678</td>
<td>$23,024</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**: $70,654

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$15,999</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$21,286</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>$14,520</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$15,486</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>$3,361</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$70,654</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00153570%

Employer’s proportionate share at MD  
0.00142415%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 207,013

Employer’s proportionate share of system NPL/(A) at MD  
$ 215,740

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 360,542

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 96,218

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 41,899

- 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)  
    $ 676

Employer’s Total Pension Expense/(Income)  
$ 28,429

Deferred Outflow of Resources  
$ 7,339

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 7,339

Changes of assumptions  
$ 50,159

Net difference between expected and actual experience  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 63,430

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 7,037

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 13,359</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,119</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(11,296)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(983)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>838</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,037</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00189562%
Employer’s proportionate share at MD  0.00194318%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 255,530
Employer’s proportionate share of system NPL/(A) at MD  $ 294,366
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 491,941
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 131,284

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 57,169
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (5,160)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 524

Employer’s Total Pension Expense/(Income)  $ 52,533

| Differences between expected and actual experience  | 10,013  | 0  |
| Changes of assumptions  | 68,440  | 0  |
| Net difference between projected and actual earnings on investments  | 0  | 13,072  |
| Changes in proportionate share  | 21,574  | 27,483  |
| Differences between employer contributions and employer’s proportionate share of system contributions  | 4,704  | 2,018  |
| Total (prior to post-MD contributions)  | 104,731  | 42,573  |
| Contributions subsequent to the MD  | TBD  | N/A  |
| Net Deferred Outflow/(Inflow) of Resources  | 62,158  |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 32,078</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>21,187</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>346</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>6,553</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,994</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 62,158</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00855953%

Employer’s proportionate share at MD  
0.00726665%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,153,828

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,100,802

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,839,648

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 490,945

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 213,788

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (112,102)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,066

Employer’s Total Pension Expense/(Income)  
$ 106,752

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 37,446 |
| Changes of assumptions | $ 255,934 |
| 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 | $ 39,350 |
| Total (prior to post-MD contributions) | $ 332,730 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $(86,943) |

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>$ 28,989</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(9,499)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(90,075)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(19,319)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,962</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -86,943</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.0000000%
Employer’s proportionate share at MD | 0.0000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) | $0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) | $0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $499

Employer’s Total Pension Expense/(Income) | $499

| Differences between expected and actual experience | $0 | $0
| Changes of assumptions | $0 | $0
| Net difference between projected and actual earnings on investments | $0 | $0
| Changes in proportionate share | $0 | $0
| Differences between employer contributions and employer’s proportionate share of system contributions | $841 | $0
| Total (prior to post-MD contributions) | $841 | $0
| Contributions subsequent to the MD | TBD | N/A

Net Deferred Outflow/(Inflow) of Resources | $841

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

<table>
<thead>
<tr>
<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>$499</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>295</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>47</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>$841</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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  
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:  
All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.11036155%
Employer’s proportionate share at MD 0.11154387%

Employer’s proportionate share of system NPL/(A) at prior MD $ 14,876,779
Employer’s proportionate share of system NPL/(A) at MD $ 16,897,427

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 28,238,793
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,536,058

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,281,663
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (87,104)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (168,941)

Employer’s Total Pension Expense/(Income) $ 3,025,618

<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>$ 574,800</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 3,928,620</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 750,341</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 359,014</td>
<td>$ 385,467</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 11,536</td>
<td>$ 536,855</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 4,873,970</td>
<td>$ 1,672,663</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 3,201,307</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>$ 1,856,219</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,285,879</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(215,529)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>182,936</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>91,802</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,201,307</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3415: Ashland Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.21632438%
Employer’s proportionate share at MD  0.20283236%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 29,160,608
Employer’s proportionate share of system NPL/(A) at MD  $ 30,726,431

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 51,349,671
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 13,703,634

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 5,967,404
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (930,107)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 506,429

Employer’s Total Pension Expense/(Income)  $ 5,543,726

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 1,045,221 | $ 0 |
| Changes of assumptions | $ 7,143,837 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,364,427 |
| Changes in proportionate share | $ 0 | $ 2,862,188 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,493,271 | $ 20,746 |
| Total (prior to post-MD contributions) | $ 9,682,329 | $ 4,247,361 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 5,434,968 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,445,101</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,229,815</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(622,731)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>227,102</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>155,682</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,434,968</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.30187973%

Employer's proportionate share at MD  
0.29643702%

Employer's proportionate share of system NPL/(A) at prior MD  
$  40,693,502

Employer’s proportionate share of system NPL/(A) at MD  
$ 44,906,304

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 75,046,918

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 20,027,694

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 8,721,289

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (993,960)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 679,807

Employer's Total Pension Expense/(Income)  
$ 8,407,136

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 1,527,578 | $ 0 |
| Changes of assumptions | $ 10,440,630 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,994,094 |

| Changes in proportionate share | $ 28,970 | $ 2,962,120 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 2,325,021 | $ 15,023 |

Total (prior to post-MD contributions)  
$14,322,199 | $4,971,237 |

Contributions subsequent to the MD  
TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$9,350,962 |

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>$ 5,310,791</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,627,023</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(563,488)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>676,300</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>300,337</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,350,962</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3417: Eagle Point School District 9  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 $34,783,818  
Employer’s proportionate share of system NPL/(A) at MD $38,819,103  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $64,874,054  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $17,312,873  

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income) $7,539,088  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(892,848)  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $549,095  

Employer’s Total Pension Expense/(Income) $7,195,335  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience | $1,320,510 | $0  
Changes of assumptions | $9,025,368 | $0  
Net difference between projected and actual earnings on investments | $0 | $1,723,788  
Changes in proportionate share | $0 | $2,444,974  
Differences between employer contributions and employer’s proportionate share of system contributions | $1,632,888 | $0  
Total (prior to post-MD contributions) | $11,978,766 | $4,168,762  
Contributions subsequent to the MD | TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources | $7,810,004  

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 fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$4,507,885</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,074,419</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(547,347)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$526,078</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$248,969</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,810,004</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.05054947%
Employer’s proportionate share at MD 0.05053152%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,814,088
Employer’s proportionate share of system NPL/(A) at MD $ 7,654,860

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,792,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,413,979

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,486,656
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (251,118)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 99,814

Employer’s Total Pension Expense/(Income) $ 1,335,352

Deferred Outflow of Resources $ 260,395 $ 0
Deferred Inflow of Resources $ 1,779,740 $ 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 $ 1,476,934

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 816,115</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 566,701</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(91,732)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 131,763</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 54,087</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,476,934</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01732097%
Employer's proportionate share at MD 0.01700003%

Employer's proportionate share of system NPL/(A) at prior MD $2,334,873
Employer's proportionate share of system NPL/(A) at MD $2,575,281

- Sensitivity: NPL/(A) using discount rate 1.00% lower $4,303,780
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,148,545

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $500,147
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(76,319)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $28,258

Employer’s Total Pension Expense/(Income) $452,086

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $87,603 $0
Changes of assumptions $598,748 $0
Net difference between projected and actual earnings on investments $0 $114,357
Changes in proportionate share $7,704 $212,632
Differences between employer contributions and employer’s proportionate share of system contributions $93,041 $351
Total (prior to post-MD contributions) $787,096 $327,340
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $459,756

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$274,858</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$175,998</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(40,743)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>34,002</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,641</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$459,756</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3439: Butte Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01635218%
Employer’s proportionate share at MD 0.01612035%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,204,280

Employer’s proportionate share of system NPL/(A) at MD $ 2,442,021
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 4,081,078
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,089,113

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 474,267
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (57,642)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 26,100

Employer’s Total Pension Expense/(Income) $ 442,725

Deferred Outflow of Resources Deferral Inflow of Resources
Differences between expected and actual experience $ 83,070 $ 0
Changes of assumptions $ 567,765 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 108,440
Changes in proportionate share $ 4,314 $ 187,248
Differences between employer contributions and employer’s proportionate share of system contributions $ 86,203 $ 2,686
Total (prior to post-MD contributions) $ 741,352 $ 298,374
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 442,978

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 273,057</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>177,770</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(50,942)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>27,645</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,449</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 442,978</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00156336%
Employer’s proportionate share at MD 0.00150353%

Employer’s proportionate share of system NPL/(A) at prior MD $210,742

Employer’s proportionate share of system NPL/(A) at MD $227,765
- Sensitivity: NPL/(A) using discount rate 1.00% lower $380,638
- Sensitivity: NPL/(A) using discount rate 1.00% higher $101,581

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $44,234
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(26,610)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $3,110

Employer’s Total Pension Expense/(Income) $20,734

Deferred Outflow of Resources
- Differences between expected and actual experience $7,748
- Changes of assumptions $52,955
- Net difference between projected and actual earnings on investments $0
- Changes in proportionate share $4,078
- Differences between employer contributions and employer’s proportionate share of system contributions $11,248

Deferred Inflow of Resources
- Total (prior to post-MD contributions) $76,029
- Contributions subsequent to the MD TBD
- Net Deferred Outflow/(Inflow) of Resources $(31,387)

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>$4,243</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(7,057)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(26,279)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(3,681)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,386</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(31,387)</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05457154%
Employer's proportionate share at MD 0.04998822%

Employer's proportionate share of system NPL/(A) at prior MD $7,356,264
Employer's proportionate share of system NPL/(A) at MD $7,572,557
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $12,655,173
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $3,377,273

Employer Pension Expense for Measurement Period
  ▪ Employer's proportionate share of collective system Pension Expense/(Income) $1,470,672
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(115,386)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $93,122

Employer's Total Pension Expense/(Income) $1,448,408

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 257,596 | $ 0 |
| Changes of assumptions | $ 1,760,605 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 336,264 |
| Changes in proportionate share | $ 18,773 | $ 476,724 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 248,176 | $ 0 |
| Total (prior to post-MD contributions) | $ 2,285,150 | $ 812,988 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,472,162 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 920,499</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 614,155</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(126,874)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 33,186</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 31,195</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,472,162</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)               December 31, 2016

Discount rate                                                                 7.20%
Employer’s proportionate share at prior MD                                    0.00052103%
Employer’s proportionate share at MD                                         0.00048387%

Employer’s proportionate share of system NPL/(A) at prior MD                   $  70,235
Employer’s proportionate share of system NPL/(A) at MD                        $  73,300
  • Sensitivity: NPL/(A) using discount rate 1.00% lower                      $  122,498
  • Sensitivity: NPL/(A) using discount rate 1.00% higher                      $   32,691

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $  14,236
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $  5,556
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $  2,479

Employer’s Total Pension Expense/(Income)                                     $  22,271

Deferred Outflow of Resources                                              Deferred Inflow of Resources
Differences between expected and actual experience                            $   2,493 $          0
Changes of assumptions                                                        $  17,042 $          0
Net difference between projected and actual earnings on investments          $          0 $  3,255
Changes in proportionate share                                              $  17,108 $  6,870
Differences between employer contributions and employer’s proportionate share of system contributions $  4,674 $          0
Total (prior to post-MD contributions)                                      $ 41,317 $  10,125
Contributions subsequent to the MD                                          TBD N/A
Net Deferred Outflow/(Inflow) of Resources                                   $ 31,192

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>$ 16,995</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 13,192</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 282</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 346</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 378</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$          0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 31,192</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.19314068%
Employer’s proportionate share at MD  0.19972694%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 26,035,437
Employer’s proportionate share of system NPL/(A) at MD  $ 30,256,001

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 50,563,493
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 13,493,828

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 5,876,042
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (357,155)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (211,234)

Employer’s Total Pension Expense/(Income)  $ 5,307,653

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 1,029,219 | $ 0 |
| Changes of assumptions | $ 7,034,463 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,343,537 |
| Changes in proportionate share | $ 544,314 | $ 1,310,253 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 386,841 |
| Total (prior to post-MD contributions) | $ 8,607,996 | $ 3,040,631 |

Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 5,567,365

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>$ 3,257,983</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,263,809</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(531,637)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 381,848</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 195,360</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,567,365</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3451: Black Butte School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00247203%

Employer's proportionate share at MD  
0.00205440%

Employer's proportionate share of system NPL/(A) at prior MD  
$333,231

Employer's proportionate share of system NPL/(A) at MD  
$311,215

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $520,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $138,798

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $60,441

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $23,100
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $4,124

Employer's Total Pension Expense/(Income)  
$41,465

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $10,587 | $0
Changes of assumptions | $72,357 | $0
Net difference between projected and actual earnings on investments | $0 | $13,820
Changes in proportionate share | $0 | $82,328
Differences between employer contributions and employer’s proportionate share of system contributions | $11,076 | $1,400
Total (prior to post-MD contributions) | $94,020 | $97,548
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ (3,528)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$19,056</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$6,506</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(23,183)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(6,487)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$580</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (3,528)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3453: Josephine County School District Cu

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,655

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 $ 5,221 $ 0

Total (prior to post-MD contributions) $ 5,221 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,221

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,627</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,073</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>521</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>$ 5,221</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3454: Grants Pass School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]: June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD): December 31, 2016

Discount rate: 7.20%
Employer’s proportionate share at prior MD: 0.47519853%
Employer’s proportionate share at MD: 0.46301458%

Employer’s proportionate share of system NPL/(A) at prior MD: $64,056,941
Employer’s proportionate share of system NPL/(A) at MD: $70,140,610

Sensitivity: NPL/(A) using discount rate 1.00% lower: $117,218,211
Sensitivity: NPL/(A) using discount rate 1.00% higher: $31,281,904

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income): $13,622,063
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $1,745,536
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $961,623

Employer’s Total Pension Expense/(Income): $12,838,150

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience: $2,385,974 | $0
Changes of assumptions: $16,307,559 | $0
Net difference between projected and actual earnings on investments: $0 | $3,114,639
Changes in proportionate share: $0 | $5,155,859
Differences between employer contributions and employer’s proportionate share of system contributions: $3,126,986 | $48,095
Total (prior to post-MD contributions): $21,820,519 | $8,318,593
Contributions subsequent to the MD: TBD | N/A
Net Deferred Outflow/(Inflow) of Resources: $13,501,926

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>$7,987,527</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$5,374,823</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$1,125,057</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$837,713</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$426,918</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$13,501,926</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3455: Klamath Falls School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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

Deferred Outflow of Resources  
$ 0

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 0

Changes of assumptions  
$ 0

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 1,947

Total (prior to post-MD contributions)  
$ 1,947

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,947

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>$ 992</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>765</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>190</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>$ 1,947</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3456: Klamath County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.51193830%

Employer’s proportionate share at MD  
0.46377971%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 69,009,476

Employer’s proportionate share of system NPL/(A) at MD  
$ 70,256,517

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 117,411,913

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 31,333,597

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 13,644,573

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,594,059)
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)  
    $ 754,409

Employer’s Total Pension Expense/(Income)  
$ 12,804,923

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 2,389,917 | $ 0 |
| Changes of assumptions | $ 16,334,507 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,119,786 |
| Changes in proportionate share | $ 1,360,828 | $ 6,518,430 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,088,487 | $ 157,286 |
| Total (prior to post-MD contributions) | $ 23,173,739 | $ 9,795,502 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 13,378,237 |

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>$ 8,035,361</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,504,189</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(896,016)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>444,763</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>289,939</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 13,378,237</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.23646445%

Employer's proportionate share at MD  
0.22338590%

Employer's proportionate share of system NPL/(A) at prior MD  
$31,875,497

Employer's proportionate share of system NPL/(A) at MD  
$33,840,022

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $56,553,069
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $15,092,260

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $6,572,097
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,334,795)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $489,370

Employer's Total Pension Expense/(Income)  
$5,726,672

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $1,151,136 | $0 |
| Changes of assumptions | $7,867,741 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,502,688 |
| Changes in proportionate share | $0 | $3,946,697 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,523,561 | $19,490 |
| Total (prior to post-MD contributions) | $10,542,438 | $5,468,875 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $5,073,563 |

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>$3,382,866</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,142,265</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(844,653)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>219,000</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>174,085</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,073,563</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 93

Employer’s Total Pension Expense/(Income)  
$ 93

Differences between expected and actual experience  
$ 0  
$ 0

Changes of assumptions  
$ 0  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 0

Changes in proportionate share  
$ 0  
$ 0

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 131  
$ 0

Total (prior to post-MD contributions)  
$ 131  
$ 0

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 131

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$ 38</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>$ 131</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.05830995%

Employer’s proportionate share at MD  
0.05432622%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,860,203

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,229,707

  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,753,395

  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,670,354

Employer Pension Expense for Measurement Period

  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,598,298

  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ (265,475)
    o Differences between employer contributions and employer’s proportionate 
      share of system contributions (per paragraph 55 of GASB 68)  
      $ 127,848

Employer’s Total Pension Expense/(Income)  
$ 1,460,671

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 279,950  
$ 0

Changes of assumptions  
$ 1,913,391  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 365,445

Changes in proportionate share  
$ 5,954  
$ 857,224

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 381,162  
$ 122

Total (prior to post-MD contributions)  
$ 2,580,457  
$ 1,222,791

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,357,666

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 888,777</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>572,132</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(191,216)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>47,452</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>40,521</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,357,666</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01034150%
Employer’s proportionate share at MD 0.01185569%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,394,038

Employer’s proportionate share of system NPL/(A) at MD $ 1,795,981
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,001,423
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 800,987

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 348,799
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (9,554)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 23,662

Employer’s Total Pension Expense/(Income) $ 362,907

Deferred Outflow of Resources
Differences between expected and actual experience $ 61,094 $ 0
Changes of assumptions $ 417,562 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 79,752
Changes in proportionate share $ 125,434 $ 120,945
Differences between employer contributions and employer’s proportionate share of system contributions $ 77,877 $ 0
Total (prior to post-MD contributions) $ 681,967 $ 200,697
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 481,270

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 238,812</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>171,098</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,527)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>54,616</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,271</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 481,270</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3463: North Lake School District 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] ................................................. June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) ................................................................. December 31, 2016

Discount rate .......................................................... 7.20%  
Employer’s proportionate share at prior MD ............. 0.01712229%  
Employer’s proportionate share at MD ..................... 0.01752385%

Employer’s proportionate share of system NPL/(A) at prior MD .................................................. $2,308,091  
Employer’s proportionate share of system NPL/(A) at MD ................................................................. $ 2,654,632

- Sensitivity: NPL/(A) using discount rate 1.00% lower .............................................................. $4,436,392  
- Sensitivity: NPL/(A) using discount rate 1.00% higher .............................................................. $1,183,935

Employer’s proportionate share of collective system Pension Expense/(Income) ......................................... $515,558

Employer Pension Expense for Measurement Period

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) ........................................... $(142,178)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) ................................................................. $27,527

Employer’s Total Pension Expense/(Income) ................................................................. $400,907

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 90,303 | $ 0
Changes of assumptions | $ 617,197 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 117,881
Changes in proportionate share | $ 33,186 | $ 407,986
Differences between employer contributions and employer’s proportionate share of system contributions | $ 144,831 | $ 27,177
Total (prior to post-MD contributions) | $ 885,517 | $ 553,044
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources ................................................................. $332,473

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>$ 218,500</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 136,114</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(77,232)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 35,673</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,418</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 332,473</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00140095%
Employer’s proportionate share at MD  0.00166076%
Employer’s proportionate share of system NPL/(A) at prior MD  $ 188,849
Employer’s proportionate share of system NPL/(A) at MD  $ 251,583
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 420,443
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 112,203

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 48,860
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 344
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 1,804
Employer’s Total Pension Expense/(Income)  $ 51,008

<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>$ 58,493</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 11,172</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 22,375</td>
<td>$ 14,524</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,147</td>
<td>$ 538</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 94,573</td>
<td>$ 26,234</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>$ 68,339</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>$ 33,507</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 23,726</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 695</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 7,903</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 2,509</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 68,339</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3465: Adel School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00128174%

Employer’s proportionate share at MD 0.00114301%

Employer’s proportionate share of system NPL/(A) at prior MD $ 172,779

Employer’s proportionate share of system NPL/(A) at MD $ 173,151

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 289,368
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 77,223

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 33,628
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,579)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,303

Employer’s Total Pension Expense/(Income) $ 28,352

<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>$ 5,890</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 40,257</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 27,039</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 14,131</td>
<td>$ 1,616</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 60,278</td>
<td>$ 36,344</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>$ 23,934</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>$ 16,428</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>10,913</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(4,768)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>558</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>804</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,934</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.06232300%
Employer’s proportionate share at MD 0.05880938%

Employer’s proportionate share of system NPL/(A) at prior MD $ 8,401,164
Employer’s proportionate share of system NPL/(A) at MD $ 8,908,846

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 14,888,366
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,973,243

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,730,194
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(232,478)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 97,989

Employer’s Total Pension Expense/(Income) $ 1,595,705

<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>$ 2,071,290</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 395,603</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 14,755</td>
<td>$ 709,204</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 372,829</td>
<td>$ 13,551</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,761,926</td>
<td>$ 1,118,358</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources $ 1,643,568

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 987,331</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>660,164</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(135,579)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>85,338</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>46,314</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,643,568</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

1.11662335%

Employer’s proportionate share at MD  

1.08935666%

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

$150,521,250

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

$165,023,186

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

$275,784,919

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

$73,598,439

Employer Pension Expense for Measurement Period

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

$32,049,282

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

$2,445,200

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

$946,706

Employer’s Total Pension Expense/(Income)  

$30,550,788

Deferred Outflow of Resources  

Deferred Inflow of Resources

Differences between expected and actual experience  

$5,613,595  

$0

Changes of assumptions  

$38,367,577  

$0

Net difference between projected and actual earnings on investments  

$0  

$7,327,962

Changes in proportionate share  

$0  

$6,900,981

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

$2,898,978  

$31,894

Total (prior to post-MD contributions)  

$46,880,150  

$14,260,837

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$32,619,313

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>$19,143,919</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,081,359</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,344,060)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,801,339</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>936,756</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$32,619,313</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 March 4, 2019.
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)]

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2018</td>
</tr>
</tbody>
</table>

Actuarial Valuation Date (liability rolled forward to MD)

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2016</td>
</tr>
</tbody>
</table>

Discount rate

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.20%</td>
</tr>
</tbody>
</table>

Employer’s proportionate share at prior MD

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.55842313%</td>
</tr>
</tbody>
</table>

Employer’s proportionate share at MD

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.56694852%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 75,275,649</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 85,885,233</td>
</tr>
</tbody>
</table>

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  | Employer #3487: Springfield School District 19 |
  | $ 143,530,450 |

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  | Employer #3487: Springfield School District 19 |
  | $ 38,303,824 |

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  | Employer #3487: Springfield School District 19 |
  | $ 16,679,839 |

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    | Employer #3487: Springfield School District 19 |
    | $ (125,244) |
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    | Employer #3487: Springfield School District 19 |
    | $ (552,150) |

Employer’s Total Pension Expense/(Income)

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 16,002,445</td>
</tr>
</tbody>
</table>

Deferred Outflow of Resources  Deferred Inflow of Resources

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 2,921,559</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes of assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 19,968,154</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on investments</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Changes in proportionate share</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 704,571</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>$ 14,705</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total (prior to post-MD contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 23,608,989</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources

<table>
<thead>
<tr>
<th>Employer #3487: Springfield School District 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 17,213,313</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>$ 10,127,373</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,991,461</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (1,339,022)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 928,901</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 504,601</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,213,313</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3494: Fern Ridge School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.05836260%

Employer’s proportionate share at MD  
0.05893781%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,867,301

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,928,302

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,920,879

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,981,920

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,733,973

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 79,799
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(117,758)

Employer’s Total Pension Expense/(Income)  
$ 1,696,014

| Differences between expected and actual experience | $303,714 | $0 |
| Changes of assumptions | $2,075,813 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $396,467 |
| Changes in proportionate share | $291,456 | $88,485 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $10,834 | $375,295 |
| Total (prior to post-MD contributions) | $2,681,817 | $860,247 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,821,570 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,085,362</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>765,795</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(154,614)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>75,202</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>49,827</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,821,570</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
# 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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01952654%

Employer’s proportionate share at MD  
0.01723605%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,632,185

Employer’s proportionate share of system NPL/(A) at MD  
$2,611,035

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,363,532

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,164,491

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $507,091

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $160,408
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $21,802

Employer’s Total Pension Expense/(Income)  
$368,485

**Deferred Outflow of Resources**

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$88,820</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$607,061</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$115,945</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$486,854</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$87,777</td>
<td>$6,943</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$783,658</td>
<td>$609,742</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>$173,916</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>$189,321</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>101,894</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(110,886)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(14,331)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,918</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$173,916</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.08128023%
Employer’s proportionate share at MD  0.07828967%

Employer’s proportionate share of system NPL/(A) at prior MD $ 10,956,606
Employer’s proportionate share of system NPL/(A) at MD $ 11,859,854

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 19,820,056
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,289,358

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,303,312
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (225,805)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 69,222

Employer’s Total Pension Expense/(Income) $ 2,146,729

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 403,437 $ 0
Changes of assumptions $ 2,757,393 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 526,645
Changes in proportionate share $ 0 $ 701,438
Differences between employer contributions and employer’s proportionate share of system contributions $ 192,669 $ 5,931
Total (prior to post-MD contributions) $ 3,353,499 $ 1,234,014
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,119,485

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>$ 1,325,163</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>881,060</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(235,052)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>87,214</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>61,100</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,119,485</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3506: South Lane School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.12209623%

Employer’s proportionate share at MD  
0.12836873%

Employer’s proportionate share of system NPL/(A) at prior MD  
$16,458,618

Employer’s proportionate share of system NPL/(A) at MD  
$19,446,172

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $32,498,227

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $8,672,769

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $3,776,656

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $612,772
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(528,517)

Employer’s Total Pension Expense/(Income)  
$3,860,911

Deferred Outflow of Resources  
$661,501

Deferred Inflow of Resources  
$0

Differences between expected and actual experience

Changes of assumptions  
$4,521,198

Net difference between projected and actual earnings on investments  
$0

Changes in proportionate share  
$1,801,294

Differences between employer contributions and employer’s proportionate share of system contributions  
$13,952

Total (prior to post-MD contributions)  
$6,997,945

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$4,392,807

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.40884065%
Employer’s proportionate share at MD 0.39808978%

Employer’s proportionate share of system NPL/(A) at prior MD $55,111,874
**Employer’s proportionate share of system NPL/(A) at MD** $60,305,358
- Sensitivity: NPL/(A) using discount rate 1.00% lower $100,781,647
- Sensitivity: NPL/(A) using discount rate 1.00% higher $26,895,495

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) $11,711,951
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(761,934)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $694,676

**Employer’s Total Pension Expense/(Income)** $11,644,693

<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 $2,051,408</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions $14,020,881</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $0</td>
<td>$2,677,899</td>
</tr>
<tr>
<td>Changes in proportionate share $0</td>
<td>$2,298,428</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $2,358,415</td>
<td>$58,747</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $18,430,704</td>
<td>$5,035,074</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $13,395,630</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>$7,537,832</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,399,291</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(600,060)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>710,405</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>348,161</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$13,395,630</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02644327%

Employer’s proportionate share at MD  
0.02506281%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,564,563

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,796,686

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,344,979
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,693,278

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 737,357

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (92,693)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 59,462

Employer’s Total Pension Expense/(Income)  
$ 704,126

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  | $ 129,152 | $ 0
Changes of assumptions  | $ 882,722 | $ 0
Net difference between projected and actual earnings on investments  | $ 0 | $ 168,594
Changes in proportionate share  | $ 0 | $ 261,677
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 205,816 | $ 5,678
Total (prior to post-MD contributions)  | $ 1,217,690 | $ 435,949
Contributions subsequent to the MD  | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 781,741

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

Employer subsequent fiscal years | Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
--- | ---
1st Fiscal Year  | $ 441,707
2nd Fiscal Year  | 304,624
3rd Fiscal Year  | (35,234)
4th Fiscal Year  | 49,024
5th Fiscal Year  | 21,620
Thereafter  | 0
Total  | $ 781,741

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02347842%
Employer’s proportionate share at MD 0.02222406%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,164,900
Employer’s proportionate share of system NPL/(A) at MD $ 3,366,652
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,626,312
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,501,488

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 653,840
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (118,314)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,496

Employer’s Total Pension Expense/(Income) $ 546,022

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 114,523 | $ 0 |
| Changes of assumptions | $ 782,740 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 149,498 |
| Changes in proportionate share | $ 0 | $ 337,874 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 83,641 | $ 16,308 |
| Total (prior to post-MD contributions) | $ 980,904 | $ 503,680 |

Deferred Inflow of Resources

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

Net Deferred Outflow/(Inflow) of Resources $ 477,224

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>$ 318,498</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 205,618</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(81,097)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 18,430</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 15,776</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 477,224</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer’s proportionate share at prior MD  

0.10942923%

Employer’s proportionate share at MD  

0.10709230%

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

$14,751,102

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

$16,223,073

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

$27,111,820

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

$7,235,304

Employer Pension Expense for Measurement Period  

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

$3,150,696

- Net amortization of employer-specific deferred amounts from:  

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

    $619,351

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

    $183,369

Employer’s Total Pension Expense/(Income)  

$2,714,714

Deferred Outflow of Resources  

| Differences between expected and actual experience | $551,860 | $0 |
| Changes of assumptions | $3,771,834 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $720,396 |
| Changes in proportionate share | $13,119 | $1,882,768 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $646,190 | $30,730 |
| Total (prior to post-MD contributions) | $4,983,003 | $2,633,894 |

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$2,349,109

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,591,593</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>986,231</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(468,868)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>140,500</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>99,654</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,349,109</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer's proportionate share at prior MD | 0.02471053%
Employer's proportionate share at MD | 0.02498604%

Employer's proportionate share of system NPL/(A) at prior MD | $ 3,330,989
---|---
Employer's proportionate share of system NPL/(A) at MD | $ 3,785,056
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 6,325,544
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 1,688,091

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) | $ 735,099
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (38,755)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 46,700

Employer's Total Pension Expense/(Income) | $ 743,044

<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>$ 128,756</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 880,018</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>$ 33,182</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 179,558</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,221,514</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 902,330</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>$ 481,270</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>337,733</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(19,541)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>74,741</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,128</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 902,330</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04049214%
Employer's proportionate share at MD 0.04295172%

Employer's proportionate share of system NPL/(A) at prior MD $ 5,458,356

Employer's proportionate share of system NPL/(A) at MD $ 6,506,620

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 10,873,791
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,901,877

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $ 1,263,656
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(85,342)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 99,034

Employer’s Total Pension Expense/(Income) $ 1,277,348

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 221,336 $ 0
Changes of assumptions $ 1,512,777 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 288,931
Changes in proportionate share $ 203,269 $ 374,882
Differences between employer contributions and employer’s proportionate share of system contributions $ 299,691 $ 0
Total (prior to post-MD contributions) $ 2,237,073 $ 663,813
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,573,260

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>$ 828,467</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>588,282</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(37,767)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>141,340</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>52,937</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,573,260</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer's proportionate share at prior MD
0.02052073%

Employer's proportionate share at MD
0.02022314%

Employer's proportionate share of system NPL/(A) at prior MD
$ 2,766,202

Employer's proportionate share of system NPL/(A) at MD
$ 3,063,539

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 5,119,753
- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 1,366,303

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)
  $ 594,972

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (20,412)
  - Differences between employer contributions and employer's proportionate
    share of system contributions (per paragraph 55 of GASB 68)
    $ 27,685

Employer's Total Pension Expense/(Income)

$ 602,245

Deferred Outflow of Resources

Differences between expected and actual experience
$ 104,212

Changes of assumptions
$ 712,267

Net difference between projected and actual earnings on investments
$ 0

Changes in proportionate share
$ 71,925

Differences between employer contributions and employer's proportionate share of system contributions
$ 128,671

Total (prior to post-MD contributions)
$ 1,017,075

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 791,208

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 394,336</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 305,349</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 13,232</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 58,076</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 20,215</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 791,208</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02311109%
Employer’s proportionate share at MD 0.02060844%

Employer’s proportionate share of system NPL/(A) at prior MD $3,115,384

Employer’s proportionate share of system NPL/(A) at MD $3,121,907

- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,217,297
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,392,335

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $606,308

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(113,357)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $33,463

Employer’s Total Pension Expense/(Income) $526,414

| Differences between expected and actual experience | $106,198 | $0 |
| Changes of assumptions | $725,838 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $138,630 |
| Changes in proportionate share | $19,129 | $412,456 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $108,784 | $5,262 |
| Total (prior to post-MD contributions) | $959,949 | $556,348 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $403,601 |

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>$309,792</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>185,166</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(97,203)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,753)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,597</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$403,601</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.07017561%

Employer’s proportionate share at MD  
0.07323307%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 9,459,699

Employer’s proportionate share of system NPL/(A) at MD  
$ 11,093,846

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 18,539,912

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,947,727

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,154,544

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 175,348
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(158,413)

Employer’s Total Pension Expense/(Income)  
$ 2,171,479

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 377,379 | $ 0 |
| Changes of assumptions | $ 2,579,298 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 492,629 |
| Changes in proportionate share | $ 626,926 | $ 15,365 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,984 | $ 540,878 |
| Total (prior to post-MD contributions) | $ 3,585,587 | $ 1,048,872 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,536,715 |

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 (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,407,451</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,005,641</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(84,508)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>143,133</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>64,998</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,536,715</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00461119%

Employer’s proportionate share at MD  
0.04711729%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 621,590

Employer’s proportionate share of system NPL/(A) at MD  
$ 7,137,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 11,928,360
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,183,309

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,386,208

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 909,028
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(134,852)

Employer’s Total Pension Expense/(Income)  
$ 2,160,384

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 242,801 | $ 0 |
| Changes of assumptions | $ 1,659,490 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 316,952 |
| Changes in proportionate share | $ 3,752,550 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 558,373 |
| Total (prior to post-MD contributions) | $ 5,654,841 | $ 875,325 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,779,516 |

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>$ 1,669,667</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,405,137</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>703,068</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>817,614</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>184,031</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,779,516</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 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>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>$ 205</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 205</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 205</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>$ 71</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 8</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>$ 205</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3610: Harrisburg Elementary School District 42J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 735

Employer’s Total Pension Expense/(Income)  $ 735

| Differences between expected and actual experience | 0 | 0 |
| Changes of assumptions | 0 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 0 |
| Changes in proportionate share | 0 | 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,346 | $ 0 |
| Total (prior to post-MD contributions) | $ 1,346 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,346 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>503</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>$ 1,346</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)

December 31, 2016

Discount rate

7.20%

Employer’s proportionate share at prior MD

0.00000000%

Employer’s proportionate share at MD

0.00000000%

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

$ 0

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

$ 0

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

$ 0

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

$ 0

Employer Pension Expense for Measurement Period

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

$ 0

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

$ 0

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

$ 141

Employer’s Total Pension Expense/(Income)

$ 141

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 199 | $ 0
Total (prior to post-MD contributions) | $ 199 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 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>$ 141</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>58</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>$ 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3615: Central Linn School District 552C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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 | $ 261,967 | $ 0 |
| Changes of assumptions | $ 1,790,479 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 341,970 |
| Changes in proportionate share | $ 8,508 | $ 671,266 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 204,806 | $ 4,193 |
| Total (prior to post-MD contributions) | $ 2,265,760 | $ 1,017,429 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,248,331 |

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ 818,471</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>$ 533,029</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(172,496)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>35,011</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>34,315</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,248,331</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06646075%

Employer’s proportionate share at MD  
0.07198516%

Employer’s proportionate share of system NPL/(A) at prior MD  
$8,958,934

Employer’s proportionate share of system NPL/(A) at MD  
$10,904,804

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $18,223,987

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,863,417

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,117,830

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $619,182
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(312,510)

Employer’s Total Pension Expense/(Income)  
$2,424,502

| Differences between expected and actual experience | $370,949 | $0 |
| Changes of assumptions | $2,535,346 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $484,235 |
| Changes in proportionate share | $1,882,356 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $56,409 | $1,302,101 |
| Total (prior to post-MD contributions) | $4,845,060 | $1,786,336 |

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$3,058,724

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,660,338</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,211,566</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$16,020</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$118,128</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$52,672</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,058,724</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2016

Discount rate 
7.20%

Employer’s proportionate share at prior MD 
0.00000000%

Employer’s proportionate share at MD 
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) 
$0

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 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 | $53 | $0
Total (prior to post-MD contributions) | $53 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $53

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14</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>$53</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3647: Scio School District 95C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.04794694%
Employer’s proportionate share at MD 0.04820361%

Employer’s proportionate share of system NPL/(A) at prior MD $ 6,463,266
Employer’s proportionate share of system NPL/(A) at MD $ 7,302,212
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 12,203,376
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,256,702

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,418,168
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (253,142)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 67,725

Employer’s Total Pension Expense/(Income) $ 1,232,751

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 248,399 $ 0
Changes of assumptions $ 1,697,750 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 324,259
Changes in proportionate share $ 21,212 $ 763,941
Differences between employer contributions and employer’s proportionate share of system contributions $ 176,575 $ 32,545
Total (prior to post-MD contributions) $ 2,143,936 $ 1,120,745
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,023,191

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>$ 725,726</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>436,510</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(238,868)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>54,643</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>45,180</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,023,191</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01904239%
Employer’s proportionate share at MD 0.02450392%
Employer’s proportionate share of system NPL/(A) at prior MD $ 2,566,921
Employer’s proportionate share of system NPL/(A) at MD $ 3,712,021
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 6,203,489
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,655,519

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 720,915
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 210,969
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (94,192)
Employer’s Total Pension Expense/(Income) $ 837,692

Differences between expected and actual experience $ 126,272 $ 0
Changes of assumptions $ 863,038 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 164,835
Changes in proportionate share $ 895,102 $ 73,271
Differences between employer contributions and employer’s proportionate share of system contributions $ 28,322 $ 384,858
Total (prior to post-MD contributions) $ 1,912,734 $ 622,964
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,289,770

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>$ 585,789</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 472,430</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 82,925</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 115,738</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 32,888</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,289,770</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.0000000%
Employer's proportionate share at MD 0.0000000%

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

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $ 276

Employer's Total Pension Expense/(Income) $ 276

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer's proportionate share of system contributions $ 402 $ 0
Total (prior to post-MD contributions) $ 402 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 402

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>120</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>6</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>$ 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.14188113%

Employer’s proportionate share at MD  
0.13216765%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 19,125,630

Employer’s proportionate share of system NPL/(A) at MD  
$ 20,021,658

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 33,459,973
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 8,929,429

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,888,422
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (365,209)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,867

Employer’s Total Pension Expense/(Income)  
$ 3,525,080

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 681,077 |
| Changes of assumptions | $ 4,654,998 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 6,561 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 37,163 |
| Total (prior to post-MD contributions) | $ 5,379,799 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,106,255 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,135,600</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,363,708</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(503,785)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 32,319</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>78,413</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,106,255</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3687: Juntura Grade School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00095746%

Employer’s proportionate share at MD  
0.00113602%

Employer’s proportionate share of system NPL/(A) at prior MD  
$129,066

Employer’s proportionate share of system NPL/(A) at MD  
$172,092

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $287,598

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $76,751

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $33,422

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $1,157
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $2,853

Employer’s Total Pension Expense/(Income)  
$37,432

Deferred Outflow of Resources  
$5,854

Deferred Inflow of Resources  
$0

Differences between expected and actual experience  
$5,854

Changes of assumptions  
$40,011

Net difference between projected and actual earnings on investments  
$0

Changes in proportionate share  
$20,714

Differences between employer contributions and employer’s proportionate share of system contributions  
$8,983

Total (prior to post-MD contributions)  
$75,562

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$52,745

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>$25,151</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$16,583</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$2,223</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$6,883</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$1,906</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$52,745</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

| Changes of assumptions                          | $ 0                          | $ 0                          |

| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |

| Changes in proportionate share                  | $ 0                          | $ 0                          |

| Differences between employer contributions and employer’s proportionate share of system contributions | $ 19 | $ 0 |

| Total (prior to post-MD contributions)          | $ 19                         | $ 0                          |

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

| Net Deferred Outflow/(Inflow) of Resources      | $ 19                         | $ 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>$ 14</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5</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>$ 19</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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 | $ 11,702,560 |
| Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 20,828,344 |
| Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 5,558,439 |

Employer Pension Expense for Measurement Period

| Employer’s proportionate share of collective system Pension Expense/(Income) | $ 2,420,486 |
| 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) | $ (528,828) $ 136,407 |

Employer’s Total Pension Expense/(Income)  

| Deferred Outflow of Resources | Deferred Inflow of Resources |
| Differences between expected and actual experience | $ 423,960 | $ 0 |
| Changes of assumptions | $ 2,897,668 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 553,436 |
| Changes in proportionate share | $ 0 | $ 1,525,292 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 520,241 | $ 32,296 |
| Total (prior to post-MD contributions) | $ 3,841,869 | $ 2,111,024 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,730,845 |

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>1st Fiscal Year</td>
<td>$ 1,168,465</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>727,075</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(325,264)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>93,169</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>67,401</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,730,845</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3696: Annex Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00327549%

Employer’s proportionate share at MD  
0.00407684%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 441,537

Employer’s proportionate share of system NPL/(A) at MD  
$ 617,588

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,032,105

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 275,437

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 119,942

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (17,157)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 15,555

Employer’s Total Pension Expense/(Income)  
$ 118,340

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 21,008 | $ 0 |
| Changes of assumptions | $ 143,588 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 27,424 |
| Changes in proportionate share | $ 66,227 | $ 85,109 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 57,435 | $ 2,524 |
| Total (prior to post-MD contributions) | $ 288,258 | $ 115,057 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 173,201 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 75,104</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 52,145</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,943</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 31,188</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 8,821</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 173,201</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02023467%

Employer’s proportionate share at MD  
0.02110338%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,727,641

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,196,884

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 5,342,597

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,425,773

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 620,869

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (63,779)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ 55,621

Employer’s Total Pension Expense/(Income)  
$ 612,711

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 108,748 | $ 0 |
| Changes of assumptions | $ 743,269 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 141,960 |
| Changes in proportionate share | $ 72,247 | $ 232,416 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 186,533 | $ 4,814 |
| Total (prior to post-MD contributions) | $ 1,110,797 | $ 379,190 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 731,607 |

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>$ 391,760</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>273,403</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(26,432)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>67,132</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>25,745</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 731,607</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01058190%

Employer’s proportionate share at MD  
0.01130309%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,426,444

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,712,269

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,861,525
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 763,652

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 332,541

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (20,762)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 29,341

Employer’s Total Pension Expense/(Income)  
$ 341,120

| Differences between expected and actual experience | $ 58,246 | $ 0 |
| Changes of assumptions | $ 398,099 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 76,034 |
| Changes in proportionate share | $ 68,304 | $ 103,361 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 91,403 | $ 1,860 |
| Total (prior to post-MD contributions) | $ 616,052 | $ 181,255 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 434,797 |

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>$ 221,248</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 151,634</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 2,205</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 45,193</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 14,518</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 434,797</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3712:  W W Jones School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
Actuarial Valuation Date (liability rolled forward to MD)

<table>
<thead>
<tr>
<th>Metric</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]</td>
<td>June 30, 2018</td>
</tr>
<tr>
<td>Actuarial Valuation Date (liability rolled forward to MD)</td>
<td>December 31, 2016</td>
</tr>
<tr>
<td>Discount rate</td>
<td>7.20%</td>
</tr>
<tr>
<td>Employer’s proportionate share at prior MD</td>
<td>0.00180961%</td>
</tr>
<tr>
<td>Employer’s proportionate share at MD</td>
<td>0.00146416%</td>
</tr>
<tr>
<td>Employer’s proportionate share of system NPL/(A) at prior MD</td>
<td>$ 243,936</td>
</tr>
<tr>
<td>Employer’s proportionate share of system NPL/(A) at MD</td>
<td>$ 221,801</td>
</tr>
</tbody>
</table>
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 370,671 |
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 98,921 |

Employer Pension Expense for Measurement Period

<table>
<thead>
<tr>
<th>Metric</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer’s proportionate share of collective system Pension Expense/(Income)</td>
<td>$ 43,076</td>
</tr>
<tr>
<td>Net amortization of employer-specific deferred amounts from:</td>
<td></td>
</tr>
</tbody>
</table>
  - Changes in proportionate share (per paragraph 54 of GASB 68) | (7,919) |
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | 178 |
| Employer’s Total Pension Expense/(Income) | $ 35,335 |

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Metric</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 7,545</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 51,568</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>$ 6,756</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 2,347</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 68,216</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 21,792</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>Fiscal Years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 20,074</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,099</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,426)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(2,995)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>39</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 21,792</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
 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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00000000%

Employer's proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 364

Employer's Total Pension Expense/(Income)  
$ 364

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 0  
$ 0

Changes of assumptions  
$ 0  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 0

Changes in proportionate share  
$ 0  
$ 0

Differences between employer contributions and employer's proportionate share of system contributions  
$ 509  
$ 0

Total (prior to post-MD contributions)  
$ 509  
$ 0

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 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>$ 364</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>145</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>$ 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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $  0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 306

Employer’s Total Pension Expense/(Income)
$ 306

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 532 | $ 0
Total (prior to post-MD contributions) | $ 532 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 532

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 306</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>191</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>35</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>$ 532</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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

| Differences between expected and actual experience | Deferred Outflow of Resources | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 279 | $ 0 |
| Total (prior to post-MD contributions) | $ 279 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 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>$ 201</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>78</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>$ 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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.03593179%
Employer’s proportionate share at MD 0.04490220%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,843,619
Employer’s proportionate share of system NPL/(A) at MD $ 6,802,092
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 11,367,581
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 3,033,655

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,321,040
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 276,523
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (160,804)

Employer’s Total Pension Expense/(Income) $ 1,436,759

| Differences between expected and actual experience | $ 231,387 | $ 0 |
| Changes of assumptions | $ 1,581,473 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 302,051 |
| Changes in proportionate share | $ 971,649 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,673 | $ 571,359 |
| Total (prior to post-MD contributions) | $ 2,791,182 | $ 873,410 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,917,772 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 964,665</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 708,646</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 5,121</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 177,535</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 61,806</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,917,772</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.09197140%
Employer’s proportionate share at MD  
0.09095594%
Employer’s proportionate share of system NPL/(A) at prior MD  
$12,397,779
Employer’s proportionate share of system NPL/(A) at MD  
$13,778,627
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $23,026,689
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $6,145,109

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  
    $2,675,958
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $183,208
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  
      $(298,769)
Employer’s Total Pension Expense/(Income)  
$2,560,397

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow</th>
<th>Deferred Inflow</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$468,708</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$3,203,505</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$611,849</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$544,971</td>
<td>$96,991</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$0</td>
<td>$837,032</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$4,217,184</td>
<td>$1,545,872</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>$2,671,312</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>$1,620,702</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,153,401</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(236,152)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>70,337</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>63,023</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,671,312</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
**Employer’s proportionate share of system NPL/(A) at MD** $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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>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>$ 108</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 108</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 108</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>$ 31</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>$ 108</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  

Discount rate 7.20%  
Employer’s proportionate share at prior MD 2.32538893%  
Employer’s proportionate share at MD 2.44257974%  

Employer’s proportionate share of system NPL/(A) at prior MD $313,463,307  
Employer’s proportionate share of system NPL/(A) at MD $370,018,658  

- Sensitivity: NPL/(A) using discount rate 1.00% lower $618,371,082  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $165,024,058  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $71,861,614  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $3,734,550  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $7,332,421  

Employer’s Total Pension Expense/(Income) $82,928,585  

Deferred Outflow of Resources  Deferred Inflow of Resources  
Differences between expected and actual experience $12,586,928 $0  
Changes of assumptions $86,028,636 $0  
Net difference between projected and actual earnings on investments $0 $16,430,919  
Changes in proportionate share $18,100,577 $1,933,973  
Differences between employer contributions and employer’s proportionate share of system contributions $13,836,702 $9,529,008  
Total (prior to post-MD contributions) $130,552,843 $27,893,900  
Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $102,658,943  

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>$57,364,633</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>38,442,989</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,539,081)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,985,262</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,405,139</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$102,658,943</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02366176%
Employer's proportionate share at MD 0.02152584%

Employer's proportionate share of system NPL/(A) at prior MD $ 3,189,614

Employer's proportionate share of system NPL/(A) at MD $ 3,260,881
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,449,549
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,454,315

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $ 633,298
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ (180,034)
  o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $ 33,823

Employer's Total Pension Expense/(Income) $ 487,087

| Differences between expected and actual experience | $ 110,925 | $ 0 |
| Changes of assumptions | $ 758,149 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 144,802 |
| Changes in proportionate share | $ 0 | $ 535,803 |
| Differences between employer contributions and employer's proportionate share of system contributions | $ 119,611 | $ 13,230 |
| Total (prior to post-MD contributions) | $ 988,685 | $ 693,835 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 294,850 |

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>$ 260,485</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>140,435</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(121,321)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,577</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,675</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 294,850</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 139

Employer’s Total Pension Expense/(Income)  
$ 139

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 193 | $ 0 |
| Total (prior to post-MD contributions) | $ 193 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 193 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>54</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>$ 193</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $202 | $0 |
| Total (prior to post-MD contributions) | $202 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $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>$146</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>56</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>$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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $0
Employer’s proportionate share of system NPL/(A) at MD $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $61

Employer’s Total Pension Expense/(Income) $61

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

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>24</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>$85</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $0
  - 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 | $566 | $0 |
| Total (prior to post-MD contributions) | $566 | $0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $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>$320</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>208</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>$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 March 4, 2019.
measurement date [MD] of the net pension liability/(asset) [NPL/(A)]

actuarial valuation date (liability rolled forward to MD)  

Discount rate  7.20%

Employer's proportionate share at prior MD  0.00000000%

Employer's proportionate share at MD  0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $  0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $  0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $  102

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

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $  0 | $  0
Changes of assumptions | $  0 | $  0
Net difference between projected and actual earnings on investments | $  0 | $  0
Changes in proportionate share | $  0 | $  0
Differences between employer contributions and employer’s proportionate share of system contributions | $  145 | $  0
Total (prior to post-MD contributions) | $  145 | $  0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $  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>$ 102</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>43</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><strong>Total</strong></td>
<td><strong>$ 145</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 800

Employer’s Total Pension Expense/(Income)  $ 800

<table>
<thead>
<tr>
<th>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>$ 1,399</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,399</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>$ 1,399</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>$ 794</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>509</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>96</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>$ 1,399</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06057674%

Employer’s proportionate share at MD  
0.05648394%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,165,767

Employer’s proportionate share of system NPL/(A) at MD  
$ 8,556,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 14,299,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,816,133

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,661,779
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (156,615)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 181,561

Employer’s Total Pension Expense/(Income)  
$ 1,686,725

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 291,069  
$ 0

Changes of assumptions  
$ 1,989,387  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 379,960

Changes in proportionate share  
$ 342  
$ 546,157

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 552,127  
$ 0

Total (prior to post-MD contributions)  
$ 2,832,925  
$ 926,117

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 1,906,808

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>1st Fiscal Year</td>
<td>$ 1,091,583</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>744,376</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(87,542)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>108,041</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>50,350</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,906,808</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 March 4, 2019.
### 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, 2018

**Actuarial Valuation Date (liability rolled forward to MD)**  December 31, 2016

**Discount rate**  7.20%

**Employer’s proportionate share at prior MD**  0.00000000%

**Employer’s proportionate share at MD**  0.00000000%

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

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

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

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 272

**Employer’s Total Pension Expense/(Income)**  $ 272

<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>$ 380</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 380</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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

**Net Deferred Outflow/(Inflow) of Resources**  $ 380

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>108</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>$ 380</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3786: Woodburn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.44310204%

Employer's proportionate share at MD  
0.40907753%

Employer's proportionate share of system NPL/(A) at prior MD  
$  59,730,323

Employer's proportionate share of system NPL/(A) at MD  
$  61,969,858

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 103,563,339

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  27,637,842

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 12,035,215

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (2,144,987)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 747,047

Employer's Total Pension Expense/(Income)  
$ 10,637,275

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$  2,108,029  
$  0

Changes of assumptions  
$  14,407,874  
$  0

Net difference between projected and actual earnings on investments  
$  0  
$ 2,751,812

Changes in proportionate share  
$  0  
$ 6,924,281

Differences between employer contributions and employer’s proportionate share of system contributions  
$  2,799,420  
$ 53,912

Total (prior to post-MD contributions)  
$ 19,315,323  
$ 9,730,005

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 9,585,318

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 6,412,752</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,213,013</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,589,945)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>256,716</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>292,783</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,585,318</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3794: Detroit School District 123J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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

| Differences between expected and actual experience | $0 | $0 |
| Changes of assumptions | $0 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $0 |
| Changes in proportionate share | $0 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $701 | $0 |
| Total (prior to post-MD contributions) | $701 | $0 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$701

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$270</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>$701</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3804: Monitor School District 142J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period
▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
  o 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) $ 256

Deferred Outflow of Resources
Differences between expected and actual experience $ 0
Changes of assumptions $ 0
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 557
Total (prior to post-MD contributions) $ 557
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 557

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>237</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>70</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>$ 557</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3806: Cloverdale School District 144

Measurement Date [MD] of the Net Pension Liability/(Asset) \([NPL/(A)]\) June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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 $192
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 $307 $0
Total (prior to post-MD contributions) $307 $0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $307 $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>$192</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td></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>$307</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3809: Morrow County Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.11743264%

Employer’s proportionate share at MD  
0.12268672%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 15,829,964

Employer’s proportionate share of system NPL/(A) at MD  
$ 18,585,422

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 31,059,752
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 8,288,884

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,609,489

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (44,071)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (38,345)

Employer’s Total Pension Expense/(Income)  
$ 3,527,073

Deferred Outflow of Resources  
$ 632,220

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 632,220

Changes of assumptions  
$ 4,321,075

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 434,217

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 17,931

Total (prior to post-MD contributions)  
$ 5,405,443

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 4,177,388

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,262,771</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,619,846</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (146,278)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 312,913</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 128,136</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,177,388</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)          December 31, 2016
Discount rate                                                               7.20%
Employer’s proportionate share at prior MD                             2.10166542%
Employer’s proportionate share at MD                                    2.28578454%

Employer’s proportionate share of system NPL/(A) at prior MD          $  283,305,293
Employer’s proportionate share of system NPL/(A) at MD                $ 346,266,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower         $  578,676,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher        $ 154,430,758

Employer Pension Expense for Measurement Period
▪ Employer’s proportionate share of collective system Pension Expense/(Income) $  67,248,640
▪ Net amortization of employer-specific deferred amounts from:
   o Changes in proportionate share (per paragraph 54 of GASB 68) $  28,696,409
   o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (12,853,885)

Employer’s Total Pension Expense/(Income) $  83,091,164

Deferred Outflow of Resources              Deferred Inflow of Resources
Differences between expected and actual experience $ 11,778,942   $ 0
Changes of assumptions                       $ 80,506,246   $ 0
Net difference between projected and actual earnings on investments $ 0   $ 15,376,178
Changes in proportionate share                $ 84,089,156   $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 248,650   $ 45,677,386
Total (prior to post-MD contributions)        $ 176,622,994   $ 61,053,564
Contributions subsequent to the MD            TBD   N/A
Net Deferred Outflow/(Inflow) of Resources    $ 115,569,430

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 59,119,407</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>46,266,666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>4,669,042</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,976,953</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,537,362</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 115,569,430</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.24202589%
Employer’s proportionate share at MD | 0.22680360%
Employer’s proportionate share of system NPL/(A) at prior MD | $32,625,181
**Employer’s proportionate share of system NPL/(A) at MD** | $34,357,758
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $57,418,305
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $15,323,164

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) | $6,672,647
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $(1,593,022)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $386,748
**Employer’s Total Pension Expense/(Income)** | $5,466,373

### Deferred Outflow of Resources vs. Deferred Inflow of Resources

| Differences between expected and actual experience | $1,168,748 | $0 |
| Changes of assumptions | $7,988,114 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,525,679 |
| Changes in proportionate share | $0 | $4,692,402 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,505,126 | $72,165 |
| Total (prior to post-MD contributions) | $10,661,988 | $6,290,246 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $4,371,742 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$3,114,645</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,966,030</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,040,653)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>157,168</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>174,552</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,371,742</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3821: Gresham Grade School District 4  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00000000%  
Employer’s proportionate share at MD 0.00000000%  

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

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,015  

Employer’s Total Pension Expense/(Income) $ 2,015  

Deferred Outflow of Resources | Deferred Inflow of Resources  
---|---  
Differences between expected and actual experience | $ 0 | $ 0  
Changes of assumptions | $ 0 | $ 0  
Net difference between projected and actual earnings on investments | $ 0 | $ 0  
Changes in proportionate share | $ 0 | $ 0  
Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,169 | $ 0  
Total (prior to post-MD contributions) | $ 3,169 | $ 0  
Contributions subsequent to the MD | TBD | N/A  
Net Deferred Outflow/(Inflow) of Resources | $ 3,169 |  

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>$ 1,848</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,094</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 227</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>$ 3,169</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3823: Orient School  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  
Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00000000%  
Employer’s proportionate share at MD 0.00000000%  

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

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 666  

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

<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 $ 1,069</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $ 1,069</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 $ 1,069</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>$ 666</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>358</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>45</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>$ 1,069</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3824: Reynolds School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.63441339%
Employer’s proportionate share at MD  
0.60685966%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 85,519,165

Employer’s proportionate share of system NPL/(A) at MD  
$ 91,931,245
• Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 153,634,479
• Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 41,000,276

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 17,854,039
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 1,775,135
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (1,838,409)

Employer’s Total Pension Expense/(Income)  
$ 17,790,765

Deferred Outflow of Resources  
Deferred Inflow of Resources
Differences between expected and actual experience  
$ 3,127,226  $ 0
Changes of assumptions  
$ 21,373,840  $ 0
Net difference between projected and actual earnings on investments  
$ 0  $ 4,082,267
Changes in proportionate share  
$ 6,730,685  $ 2,331,837
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 6,458  $ 6,095,666
Total (prior to post-MD contributions)  
$ 31,238,209  $ 12,509,770
Contributions subsequent to the MD  
TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 18,728,439

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,466,134</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,103,655</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,323,764)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>167,866</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>314,549</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,728,439</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3842: Corbett School District 39

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%

Employer’s proportionate share at prior MD  0.08542246%
Employer’s proportionate share at MD  0.08128783%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 11,514,980

Employer’s proportionate share of system NPL/(A) at MD  $ 12,314,036

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 20,579,080
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 5,491,918

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 2,391,519
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 92,800
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 229,405

Employer’s Total Pension Expense/(Income)  $ 2,713,724

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 418,887 | $ 0 |
| Changes of assumptions | $ 2,862,990 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 546,813 |
| Changes in proportionate share | $ 400,493 | $ 377,845 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 546,137 | $ 0 |
| Total (prior to post-MD contributions) | $ 4,228,507 | $ 924,658 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 3,303,849 |

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>$ 1,853,730</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,329,192</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(63,480)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>120,576</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>63,831</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,303,849</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3843: David Douglas School District

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

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>$ 17,073,943</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>11,666,824</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,859,197)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,753,978</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>854,499</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 29,490,047</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.04580344%
Employer’s proportionate share at MD  
0.04803687%
Employer’s proportionate share of system NPL/(A) at prior MD  
$  6,174,321
Employer’s proportionate share of system NPL/(A) at MD  
$ 7,276,953
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
$  12,161,163
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
$  3,245,437

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,413,263
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
$  203,992
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ (66,997)

Employer’s Total Pension Expense/(Income)  
$ 1,550,258

| Differences between expected and actual experience | $ 247,540 | $ 0 |
| Changes of assumptions | $ 1,691,878 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 323,138 |
| Changes in proportionate share | $ 632,218 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,432 | $ 260,880 |
| Total (prior to post-MD contributions) | $ 2,581,068 | $ 584,018 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,997,050 |

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>$ 1,045,874</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>767,054</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>11,321</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>125,590</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>47,211</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,997,050</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3848: Barlow-Gresham Uhs District U2-20Jt

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 970

Employer’s Total Pension Expense/(Income)  
$ 970

<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>$ 1,945</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,945</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>$ 1,945</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>$ 970</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>779</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>$ 1,945</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3850: Dallas School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.2187476%
Employer’s proportionate share at MD 0.21340826%

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

- **Employer’s proportionate share of system NPL/(A) at MD** $29,490,920
- Sensitivity: NPL/(A) using discount rate 1.00% lower $54,027,099
- Sensitivity: NPL/(A) using discount rate 1.00% higher $14,418,157

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income) $6,278,551
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(584,423)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $538,777

**Employer’s Total Pension Expense/(Income)** $6,232,905

**Deferred Outflow of Resources**

| Differences between expected and actual experience | $1,099,720 |
| Changes of assumptions | $7,516,324 |
| Net difference between projected and actual earnings on investments | $0 |
| Changes in proportionate share | $15,098 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,582,325 |
| Total (prior to post-MD contributions) | $10,213,467 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $7,002,764 |

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>$3,982,098</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,730,363</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(350,278)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>440,259</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>200,322</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$7,002,764</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.14387448%
Employer’s proportionate share at MD  0.15810086%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 19,394,334
**Employer’s proportionate share of system NPL/(A) at MD**  $ 23,950,198
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 40,025,305
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 10,681,512

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 4,651,387
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 968,460
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(486,309)

**Employer’s Total Pension Expense/(Income)**  $ 5,133,538

| Differences between expected and actual experience | $ 814,714 | $ 0 |
| Changes of assumptions | $ 5,568,376 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,063,524 |
| Changes in proportionate share | $ 3,138,638 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 9,611 | $ 1,605,849 |
| Total (prior to post-MD contributions) | $ 9,531,339 | $ 2,669,373 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 6,861,966 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,480,538</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,575,367</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>143,412</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>495,022</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>167,626</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,861,966</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02234917%
Employer’s proportionate share at MD 0.02063283%

Employer’s proportionate share of system NPL/(A) at prior MD $3,012,677

Employer’s proportionate share of system NPL/(A) at MD $3,125,602

- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,223,471
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,393,982

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $607,026
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $140,281
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $37,558

Employer’s Total Pension Expense/(Income) $504,303

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $106,324 | $0 |
| Changes of assumptions | $726,697 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $138,794 |
| Changes in proportionate share | $0 | $430,400 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $147,308 | $2,187 |
| Total (prior to post-MD contributions) | $980,329 | $571,381 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $408,948 |

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>$290,875</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>189,736</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(98,871)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,231</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,975</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$408,948</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3887: Falls City School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00734649%
Employer’s proportionate share at MD 0.00586711%

Employer’s proportionate share of system NPL/(A) at prior MD $ 990,310
Employer’s proportionate share of system NPL/(A) at MD $ 888,790

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,485,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 396,390

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 172,613
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 62,336
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (33,094)

Employer’s Total Pension Expense/(Income) $ 201,855

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $ 30,234 | $ 0
Changes of assumptions $ 206,642 | $ 0
Net difference between projected and actual earnings on investments $ 0 | $ 39,467
Changes in proportionate share $ 286,679 | $ 122,262
Differences between employer contributions and employer’s proportionate share of system contributions $ 0 | $ 113,682
Total (prior to post-MD contributions) $ 523,555 | $ 275,411
Contributions subsequent to the MD TBD | N/A
Net Deferred Outflow/(Inflow) of Resources $ 248,144 | $ 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>$ 140,839</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 107,733</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 14,900</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(12,112)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(3,216)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 248,144</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 March 4, 2019.
**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3894: Sherman County School District 9

**Measurement Date** [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

**Actuarial Valuation Date** (liability rolled forward to MD)  
December 31, 2016

**Discount rate**  
7.20%

**Employer’s proportionate share at prior MD**  
0.00000000%

**Employer’s proportionate share at MD**  
0.00000000%

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

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

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

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 62

**Employer’s Total Pension Expense/(Income)**  
$ 62

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 88 | $ 0 |
| Total (prior to post-MD contributions) | $ 88 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 88 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>26</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>$ 88</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3902: Tillamook Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06103374%

Employer’s proportionate share at MD  
0.06841114%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,227,371

Employer’s proportionate share of system NPL/(A) at MD  
$ 10,363,387

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 17,319,177

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 4,621,951

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 2,012,681

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 661,972
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (343,955)

Employer’s Total Pension Expense/(Income)  
$ 2,330,698

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 352,531  
$ 0
Changes of assumptions  
$ 2,409,468  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 460,193
Changes in proportionate share  
$ 2,034,277  
$ 0
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 11,449  
$ 1,251,327
Total (prior to post-MD contributions)  
$ 4,807,725  
$ 1,711,520
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 3,096,205

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,610,579</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,214,288</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>64,245</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>149,561</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>57,533</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,096,205</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3920: Neah-Kah-Nie School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.08062174%
Employer’s proportionate share at MD 0.07354062%

Employer’s proportionate share of system NPL/(A) at prior MD $ 10,867,841
Employer’s proportionate share of system NPL/(A) at MD $ 11,140,435

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,617,772
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,968,506

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,163,593
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (530,857)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 163,687

Employer’s Total Pension Expense/(Income) $ 1,796,423

Deferred Outflow of Resources                      Deferred Inflow of Resources

Differences between expected and actual experience $ 378,964                   $ 0
Changes of assumptions                              $ 2,590,130                   $ 0
Net difference between projected and actual earnings on investments $ 0            $ 494,698
Changes in proportionate share                      $ 0                          $ 1,665,992
Differences between employer contributions and employer’s proportionate share of system contributions $ 549,468                   $ 11,206
Total (prior to post-MD contributions)              $ 3,518,562                   $ 2,171,896
Contributions subsequent to the MD TBD             N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,346,666

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,023,805</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>614,904</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(367,554)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,216</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>51,296</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,346,666</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01608316%

Employer’s proportionate share at MD  
0.01585120%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,168,016

Employer’s proportionate share of system NPL/(A) at MD  
$2,401,248

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,012,939

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,070,929

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $466,348

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $17,500
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(23,425)

Employer’s Total Pension Expense/(Income)  
$460,423

Deferred Outflow of Resources  
$81,683  
$558,286  
$17,500  
$427  
$716,718  
TBD

Deferred Inflow of Resources  
$0  
$0  
$106,629  
$68,709  
$203,740  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$512,978

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$295,055</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$210,073</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(28,649)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$23,523</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$12,976</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$512,978</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)              December 31, 2016

Discount rate                                                  7.20%
Employer’s proportionate share at prior MD                     0.07662361%
Employer’s proportionate share at MD                           0.07199503%

Employer’s proportionate share of system NPL/(A) at prior MD     $  10,328,892
Employer’s proportionate share of system NPL/(A) at MD          $  10,906,299
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower      $ 18,226,486
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher     $  4,864,084

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,118,121
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (345,529)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (20,132)

Employer’s Total Pension Expense/(Income)                        $ 1,752,460

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 371,000 |
| Changes of assumptions                               | $ 2,535,694 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share                       | $ 8,768 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 28,155 |
| Total (prior to post-MD contributions)               | $ 2,943,617 |
| Contributions subsequent to the MD                   | TBD |
| Net Deferred Outflow/(Inflow) of Resources           | $ 1,150,213 |

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>$ 992,448</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 576,569</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(424,572)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(34,549)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 40,316</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,150,213</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3929: Ferndale School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 305

Employer’s Total Pension Expense/(Income) $ 305

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 620 | $ 0 |
| Total (prior to post-MD contributions) | $ 620 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 620 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 305</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>253</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>62</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>$ 620</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3931: Pendleton School District 16R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.09654032%
Employer’s proportionate share at MD  0.11862870%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 13,013,672
Employer’s proportionate share of system NPL/(A) at MD  $ 17,970,686

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 30,032,411
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 8,014,719

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 3,490,101
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 1,056,323
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ (604,387)

Employer’s Total Pension Expense/(Income)  $ 3,942,037

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 611,309 | $ 0 |
| Changes of assumptions | $ 4,178,150 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 798,000 |
| Changes in proportionate share | $ 3,426,318 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 11,831 | $ 2,069,869 |
| Total (prior to post-MD contributions) | $ 8,227,608 | $ 2,867,869 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 5,359,739 |

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>$ 2,698,651</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,987,331</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>110,521</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>422,020</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>141,217</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,359,739</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.04865426%
Employer’s proportionate share at MD 0.04177994%

Employer’s proportionate share of system NPL/(A) at prior MD $6,558,613
Employer’s proportionate share of system NPL/(A) at MD $6,329,111

Sensitivity: NPL/(A) using discount rate 1.00% lower $10,577,140
Sensitivity: NPL/(A) using discount rate 1.00% higher $2,822,710

Employer Pension Expense for Measurement Period

Employer’s proportionate share of collective system Pension Expense/(Income) $1,229,182

Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $(228,569)
  o Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68) $68,373

Employer’s Total Pension Expense/(Income) $1,068,986

Differences between expected and actual experience $215,297
Changes of assumptions $1,471,506
Net difference between projected and actual earnings on investments $0
Changes in proportionate share $10,178
Differences between employer contributions and employer’s proportionate share of system contributions $194,732
Total (prior to post-MD contributions) $1,891,713
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $759,804

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>$629,962</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>385,485</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(221,021)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(48,501)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,880</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$759,804</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o 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>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer's proportionate share of system contributions</td>
<td>$ 1,352</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,352</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,352

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>531</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>144</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>$ 1,352</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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 | $ 113,060 | $ 0 |
| Changes of assumptions | $ 772,739 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 147,588 |
| Changes in proportionate share | $ 594,270 | $ 202,966 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 7,077 | $ 321,024 |
| Total (prior to post-MD contributions) | $ 1,487,146 | $ 671,578 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 815,568 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 422,461</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>308,166</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(34,711)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>86,317</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>33,335</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 815,568</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3944: Ukiah School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00542135%

Employer's proportionate share at MD  
0.00534526%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 730,800

Employer's proportionate share of system NPL/(A) at MD  
$ 809,736

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,353,223

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 361,133

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 157,260

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (35,304)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 12,779

Employer's Total Pension Expense/(Income)  
$ 134,735

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 27,545  
$ 0

Changes of assumptions  
$ 188,262  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 35,957

Changes in proportionate share  
$ 0  
$ 91,452

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 54,682  
$ 2,135

Total (prior to post-MD contributions)  
$ 270,489  
$ 129,544

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 140,945

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>$ 79,450</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>55,267</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(12,951)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,339</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,841</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 140,945</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01405897%
Employer’s proportionate share at MD 0.01316506%

Employer’s proportionate share of system NPL/(A) at prior MD $1,895,154
Employer’s proportionate share of system NPL/(A) at MD $1,994,333
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $3,332,908
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $889,450

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $387,321
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $(39,005)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $23,987

Employer's Total Pension Expense/(Income) $372,303

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $67,841 $0
Changes of assumptions $463,679 $0
Net difference between projected and actual earnings on investments $0 $88,560
Changes in proportionate share $0 $130,950
Differences between employer contributions and employer’s proportionate share of system contributions $73,081 $0
Total (prior to post-MD contributions) $604,601 $219,510
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $385,091

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$234,446</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>161,091</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(33,727)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>13,544</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,738</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$385,091</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01516516%
Employer’s proportionate share at MD  0.01638310%

Employer’s proportionate share of system NPL/(A) at prior MD  $2,044,269

Employer’s proportionate share of system NPL/(A) at MD  $2,481,824
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  $4,147,597
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  $1,106,865

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $481,997
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $7,348
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $(22,466)

Employer’s Total Pension Expense/(Income)  $466,879

Deferred Outflow of Resources  |  Deferred Inflow of Resources
---|---
Differences between expected and actual experience  |  $84,424  |  $0
Changes of assumptions  |  $577,019  |  $0
Net difference between projected and actual earnings on investments  |  $0  |  $110,207
Changes in proportionate share  |  $131,645  |  $118,076
Differences between employer contributions and employer’s proportionate share of system contributions  |  $5,896  |  $107,896
Total (prior to post-MD contributions)  |  $798,984  |  $336,179
Contributions subsequent to the MD  |  TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  |  $462,805

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 (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$292,323</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>186,843</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>27,058</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,495</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$462,805</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3959: McLaughlin Union High School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.00000000%  

Employer’s proportionate share at MD  
0.00000000%  

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

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

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

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0  

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per 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  
Deferred Inflow of Resources  

Differences between expected and actual experience  
$ 0  

$ 0  

Changes of assumptions  
$ 0  

$ 0  

Net difference between projected and actual earnings on investments  
$ 0  

$ 0  

Changes in proportionate share  
$ 0  

$ 0  

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 694  

$ 0  

Total (prior to post-MD contributions)  
$ 694  

$ 0  

Contributions subsequent to the MD  
TBD  

N/A  

Net Deferred Outflow/(Inflow) of Resources  
$ 694  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>199</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>$ 694</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3965: La Grande Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.09160639%  
Employer’s proportionate share at MD 0.09932358%

Employer’s proportionate share of system NPL/(A) at prior MD $12,348,576  
**Employer’s proportionate share of system NPL/(A) at MD** $15,046,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower $25,145,066  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $6,710,438

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $2,922,137

Net amortization of employer-specific deferred amounts from:  
- Changes in proportionate share (per paragraph 54 of GASB 68) $129,208  
- Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(164,328)

**Employer’s Total Pension Expense/(Income)** $2,887,017

| Differences between expected and actual experience | $511,827 | $0 |
| Changes of assumptions | $3,498,216 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $668,137 |
| Changes in proportionate share | $709,256 | $127,528 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $4,195 | $575,449 |
| Total (prior to post-MD contributions) | $4,723,494 | $1,371,114 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $3,352,380

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$1,849,784</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,305,593</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(148,695)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>241,832</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>103,867</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$3,352,380</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01457723%

Employer’s proportionate share at MD  
0.01495281%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,965,016

Employer’s proportionate share of system NPL/(A) at MD  
$2,265,154

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $3,785,500

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,010,232

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $439,917

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,949)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (15,801)

Employer’s Total Pension Expense/(Income)  
$422,167

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $77,054 | $0
Changes of assumptions | $526,644 | $0
Net difference between projected and actual earnings on investments | $0 | $100,586
Changes in proportionate share | $84,144 | $53,700
Differences between employer contributions and employer’s proportionate share of system contributions | $17,408 | $81,229
Total (prior to post-MD contributions) | $705,250 | $235,515
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $469,735

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>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$267,769</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>195,184</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(31,072)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,456</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,399</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$469,735</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3967: North Powder School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01549763%
Employer's proportionate share at MD 0.01928459%

Employer's proportionate share of system NPL/(A) at prior MD $2,089,086
**Employer's proportionate share of system NPL/(A) at MD $2,921,361**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $4,882,147
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,302,894

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $567,360
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(-66,753)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $25,367

**Employer's Total Pension Expense/(Income) $525,974**

| Differences between expected and actual experience | $99,376 | $0 |
| Changes of assumptions | $679,211 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $129,725 |
| Changes in proportionate share | $312,969 | $400,999 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $148,833 | $11,916 |
| Total (prior to post-MD contributions) | $1,240,389 | $542,640 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $697,749 |

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>$330,841</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>242,089</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(16,663)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>106,136</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>35,346</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$697,749</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02426563%
Employer’s proportionate share at MD 0.02365393%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,271,016

Employer’s proportionate share of system NPL/(A) at MD $ 3,583,259
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,988,302
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,598,092

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 695,908
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(88,088)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 60,990

Employer’s Total Pension Expense/(Income) $ 668,810

Deferred Outflow of Resources $ 121,892 $ 0
Deferred Inflow of Resources $ 833,101 $ 0

Employer subsequent fiscal years

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 421,215</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 288,883</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(53,472)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 43,325</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 22,014</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 721,966</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)        December 31, 2016
Discount rate                                                              7.20%
Employer’s proportionate share at prior MD                          0.02043567%
Employer’s proportionate share at MD                                      0.02022944%

Employer's proportionate share of system NPL/(A) at prior MD             $ 2,754,736
Employer's proportionate share of system NPL/(A) at MD                   $ 3,064,494
  Sensitivity: NPL/(A) using discount rate 1.00% lower                $ 5,121,348
  Sensitivity: NPL/(A) using discount rate 1.00% higher                $ 1,366,729

Employer Pension Expense for Measurement Period
  Employer’s proportionate share of collective system Pension Expense/(Income)       $ 595,158
  Net amortization of employer-specific deferred amounts from:
  o  Changes in proportionate share (per paragraph 54 of GASB 68)          $ (92,071)
  o  Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 47,103

Employer’s Total Pension Expense/(Income)                                 $ 550,190

Deferred Outflow of Resources                                Deferred Inflow of Resources
Differences between expected and actual experience                    $ 104,245                                $ 0
Changes of assumptions                                               $ 712,489                                $ 0
Net difference between projected and actual earnings on investments  $ 0                                $ 136,081
Changes in proportionate share                                      $ 3,168                                $ 220,637
Differences between employer contributions and employer’s proportionate share of system contributions $ 158,220                                $ 8,266
Total (prior to post-MD contributions)                              $ 978,122                                $ 364,984
Contributions subsequent to the MD                                  TBD                                  N/A
Net Deferred Outflow/(Inflow) of Resources                         $ 613,138

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>$ 337,802</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 225,920</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(23,642)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 53,076</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,982</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 613,138</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02879653%

Employer’s proportionate share at MD  
0.02472106%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 3,881,783

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,744,915

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,258,460
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,670,189

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 727,303

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (143,778)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 72,593

Employer’s Total Pension Expense/(Income)  
$ 656,118

Deferred Outflow of Resources  
$ 127,391  
$ 870,686  
$ 4,225  
$ 238,432  
$ 1,240,734

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 456,281  
$ 0  
$ 622,576

Net Deferred Outflow/(Inflow) of Resources  
$ 618,158

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 398,470</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 276,235</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(70,804)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,294</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,963</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 618,158</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02288637%
Employer’s proportionate share at MD 0.02255527%

Employer’s proportionate share of system NPL/(A) at prior MD $3,085,091
Employer’s proportionate share of system NPL/(A) at MD $3,416,826

- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,710,162
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,523,865

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $663,585
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(78,134)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $44,467

Employer’s Total Pension Expense/(Income) $629,918

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $116,230 | $0 |
| Changes of assumptions | $794,406 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $151,726 |
| Changes in proportionate share | $0 | $225,811 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $174,894 | $5,257 |
| Total (prior to post-MD contributions) | $1,085,530 | $382,794 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $702,736 |

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>$398,510</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>277,715</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(41,910)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>46,902</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,519</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$702,736</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #3990: Wallowa School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02005612%

Employer’s proportionate share at MD  
0.01612226%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,703,573

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,442,310

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 4,081,561

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 1,089,242

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 474,323

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (174,520)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 15,851

Employer’s Total Pension Expense/(Income)  
$ 315,654

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 83,080  
$ 0

Changes of assumptions  
$ 567,832  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 108,452

Changes in proportionate share  
$ 2,444  
$ 555,628

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 69,772  
$ 11,887

Total (prior to post-MD contributions)  
$ 723,128  
$ 675,967

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 47,161

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>$ 146,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 57,888</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(115,041)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(41,392)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(679)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,161</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02629753%

Employer’s proportionate share at MD  
0.02539273%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 3,544,917

Employer’s proportionate share of system NPL/(A) at MD  
$ 3,846,664

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 6,428,502

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,715,568

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 747,064

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (165,772)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 60,004

Employer’s Total Pension Expense/(Income)  
$ 641,296

| Differences between expected and actual experience | $ 130,852 | $ 0 |
| Changes of assumptions | $ 894,342 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 170,814 |
| Changes in proportionate share | $ 0 | $ 451,829 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 244,204 | $ 13,703 |
| Total (prior to post-MD contributions) | $ 1,269,398 | $ 636,346 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 633,052 |

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>$ 381,106</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 257,062</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(75,989)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 46,636</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 24,237</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 633,052</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00076608%
Employer’s proportionate share at MD  0.00072987%

Employer’s proportionate share of system NPL/(A) at prior MD  $  103,268
Employer’s proportionate share of system NPL/(A) at MD  $ 110,566
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $  184,776
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $  49,311

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 21,473
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $  731
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $  1,500

Employer’s Total Pension Expense/(Income)  $ 23,704

<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  $  3,761</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions  $ 25,706</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments  $ 0</td>
<td>$ 4,910</td>
</tr>
<tr>
<td>Changes in proportionate share  $ 4,964</td>
<td>$ 8,481</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions  $ 2,432</td>
<td>$ 810</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)  $ 36,863</td>
<td>$ 14,201</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources  $ 22,662</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>$ 15,468</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 8,631</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (2,558)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 600</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 522</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 22,662</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    ○ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 3,662

Employer’s Total Pension Expense/(Income) $ 3,662

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,460 | $ 0 |
| Total (prior to post-MD contributions) | $ 4,460 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,460 |

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>$ 2,957</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,256</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 247</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>$ 4,460</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.02397756%
Employer’s proportionate share at MD  0.02473521%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 3,232,184

Employer’s proportionate share of system NPL/(A) at MD  $ 3,747,059
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 6,262,043
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 1,671,145

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 727,719
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (58,528)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 65,038

Employer’s Total Pension Expense/(Income)  $ 734,229

<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>$ 127,464</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 871,184</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 166,391</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 62,616</td>
<td>$ 218,390</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 203,343</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,264,607</td>
<td>$ 384,781</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>$ 879,826</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>$ 473,981</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>331,747</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(31,521)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>75,821</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>29,798</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 879,826</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 67 $ 0
Total (prior to post-MD contributions) $ 67 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 67

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>18</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>$ 67</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4025: West Union School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 9

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

Deferred Outflow of Resources Deferred Inflow of Resources

Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 14 $ 0
Total (prior to post-MD contributions) $ 14 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 14

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>5</td>
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<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>$ 14</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00000000%

Employer's proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

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

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 2,388

Employer's Total Pension Expense/(Income)  
$ 2,388

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,476 | $ 0 |
| Total (prior to post-MD contributions) | $ 4,476 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 4,476 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,388</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,711</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 377</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>$ 4,476</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02662587%
Employer’s proportionate share at MD 0.02981188%
Employer’s proportionate share of system NPL/(A) at prior MD $ 3,589,177
Employer’s proportionate share of system NPL/(A) at MD $ 4,516,107
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,547,268
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,014,132

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 877,077
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 300,490
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(143,167)
Employer’s Total Pension Expense/(Income) $ 1,034,400

Deferred Outflow of Resources

| Differences between expected and actual experience | $153,624 | $0 |
| Changes of assumptions | $1,049,986 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $200,541 |
| Changes in proportionate share | $881,851 | $8,917 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $2,074 | $478,759 |
| Total (prior to post-MD contributions) | $2,087,535 | $688,217 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,399,318 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$725,030</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>562,258</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>15,676</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>67,743</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>28,613</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,399,318</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06140261%

Employer’s proportionate share at MD  
0.05359883%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 8,277,095

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 8,119,517

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 13,569,246
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 3,621,211

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 1,576,898
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (113,937)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 71,506

**Employer’s Total Pension Expense/(Income)**  
$ 1,534,467

<table>
<thead>
<tr>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
</table>
| Differences between expected and actual experience  
  $ 276,202  
  $ 0  
| Changes of assumptions  
  $ 1,887,772  
  $ 0  
| Net difference between projected and actual earnings on investments  
  $ 0  
  $ 360,552  
| Changes in proportionate share  
  $ 189,646  
  $ 685,384  
| Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 224,092  
  $ 0  
| Total (prior to post-MD contributions)  
  $ 2,577,712  
  $ 1,045,936  
| Contributions subsequent to the MD  
  TBD  
  N/A  
| Net Deferred Outflow/(Inflow) of Resources  
  $ 1,531,776  

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>$ 974,386</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 668,737</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(134,763)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(336)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>23,751</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,531,776</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,833

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></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</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>on investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and</td>
<td>$ 3,339</td>
<td>$ 0</td>
</tr>
<tr>
<td>employer’s proportionate share of system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 3,339</td>
<td>$ 0</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 3,339</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>$ 1,748</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,275</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 316</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>$ 3,339</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $142

Employer’s Total Pension Expense/(Income)  
$142

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $0 | $0
Changes of assumptions | $0 | $0
Net difference between projected and actual earnings on investments | $0 | $0
Changes in proportionate share | $0 | $0
Differences between employer contributions and employer’s proportionate share of system contributions | $270 | $0
Total (prior to post-MD contributions) | $270 | $0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $270

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>106</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>22</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>$270</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
2.4358356%

Employer’s proportionate share at MD  
2.60028624%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 328,358,025

Employer’s proportionate share of system NPL/(A) at MD  
$ 393,909,116

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 658,296,550

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 175,678,927

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 76,501,398

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 6,035,507
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,723,001

Employer’s Total Pension Expense/(Income)  
$ 97,259,906

Deferred Outflow of Resources

- Differences between expected and actual experience  
  $ 13,399,610

- Changes of assumptions  
  $ 91,583,122

- Net difference between projected and actual earnings on investments  
  $ 0

- Changes in proportionate share  
  $ 29,075,034

- Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 22,399,722

Total (prior to post-MD contributions)  
$ 156,457,488

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 130,831,421

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 70,030,397</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>47,264,127</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>1,906,685</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>8,676,260</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,953,952</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 130,831,421</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.00000000%
Employer’s proportionate share at MD  
0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 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

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in 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>$ 353</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 353</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>$ 353</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>$ 254</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>99</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>$ 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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00000000%

Employer’s proportionate share at MD
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $  0

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)
    $  0
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 3,454

Employer’s Total Pension Expense/(Income)
$ 3,454

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $  0 | $  0
Changes of assumptions | $  0 | $  0
Net difference between projected and actual earnings on investments | $  0 | $  0
Changes in proportionate share | $  0 | $  0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,392 | $  0
Total (prior to post-MD contributions) | $ 6,392 | $  0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 6,392

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>$ 3,454</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,418</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>520</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,392</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00766498%
Employer’s proportionate share at MD 0.00387616%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,033,242
Employer’s proportionate share of system NPL/(A) at MD $ 587,187
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 981,301
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 261,879

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 114,038
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (92,792)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 13,552

Employer’s Total Pension Expense/(Income) $ 34,798

<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>$ 19,974</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 136,520</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>$ 40,517</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 197,011</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

Net Deferred Outflow/(Inflow) of Resources $ (189,516)

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>$ (6,259)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ (25,428)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (83,445)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (64,179)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ (10,204)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -189,516</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01646454%
Employer’s proportionate share at MD 0.01867449%

Employer’s proportionate share of system NPL/(A) at prior MD $2,219,426
Employer’s proportionate share of system NPL/(A) at MD $2,828,939
- Sensitivity: NPL/(A) using discount rate 1.00% lower $4,727,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,261,674

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $549,411
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $62,063
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $38,322

Employer’s Total Pension Expense/(Income) $649,796

| Differences between expected and actual experience | $96,232 | $0 |
| Changes of assumptions | $657,723 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $125,621 |
| Changes in proportionate share | $309,432 | $44,421 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $128,282 | $59,416 |
| Total (prior to post-MD contributions) | $1,191,669 | $229,458 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $962,211 |

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>$453,178</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>343,168</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>61,358</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>82,011</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,496</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$962,211</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ 548

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

 deferred outflow of resources

 Differences between expected and actual experience $ 0 $ 0
 Changes of assumptions $ 0 $ 0
 Net difference between projected and actual earnings on investments $ 0 $ 0
 Changes in proportionate share $ 0 $ 0
 Differences between employer contributions and employer’s proportionate share of system contributions $ 915 $ 0
 Total (prior to post-MD contributions) $ 915 $ 0
 Contributions subsequent to the MD TBD N/A
 Net Deferred Outflow/(Inflow) of Resources $ 915

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>319</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>48</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>$ 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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4135: Newberg School District 29Jt

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.23130277%

Employer's proportionate share at MD  
0.25596141%

Employer's proportionate share of system NPL/(A) at prior MD  
$31,179,701

Employer's proportionate share of system NPL/(A) at MD  
$38,774,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$64,799,986
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$17,293,106

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
$7,530,481

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$1,373,803
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$(779,089)

Employer’s Total Pension Expense/(Income)  
$8,125,195

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $1,319,002 | $0 |
| Changes of assumptions | $9,015,063 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,721,819 |
| Changes in proportionate share | $4,563,673 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $14,097 | $2,675,330 |
| Total (prior to post-MD contributions) | $14,911,835 | $4,397,149 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $10,514,686 |

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>$5,450,010</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,983,632</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$79,214</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$737,003</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$264,827</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$10,514,686</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.38384646%
Employer’s proportionate share at MD 0.39832601%

Employer’s proportionate share of system NPL/(A) at prior MD $ 51,742,648
Employer’s proportionate share of system NPL/(A) at MD $ 60,341,144
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 100,841,451
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 26,911,455

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,718,901
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (244,009)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (133,454)

Employer’s Total Pension Expense/(Income) $ 11,341,438

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 2,052,625 |
| Changes of assumptions | $ 14,029,201 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 1,199,841 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 25,358 |
| Total (prior to post-MD contributions) | $ 17,307,025 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 12,516,904 |

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>$ 7,176,049</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,944,348</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(838,923)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>838,425</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>397,007</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,516,904</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4144: Sheridan School District 48J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.06161424%

Employer’s proportionate share at MD  
0.05553047%

Employer’s proportionate share of system NPL/(A) at prior MD  
$8,305,623

Employer’s proportionate share of system NPL/(A) at MD  
$8,412,135

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$14,058,266

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$3,751,715

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$1,633,727

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (506,759)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 64,286

Employer’s Total Pension Expense/(Income)  
$1,191,254

Deferred Outflow of Resources  
Deferred Inflow 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>$286,156</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$1,955,805</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$373,546</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$1,588,820</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$304,864</td>
<td>$26,974</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$2,546,825</td>
<td>$1,989,340</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>$557,485</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>$613,562</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>316,320</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(375,847)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(28,571)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>32,020</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$557,485</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02330264%
Employer’s proportionate share at MD 0.02298552%

Employer’s proportionate share of system NPL/(A) at prior MD $ 3,141,205
Employer’s proportionate share of system NPL/(A) at MD $ 3,482,004
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,819,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,552,933

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 676,243
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 212,757
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (154,299)

Employer’s Total Pension Expense/(Income) $ 734,701

| Differences between expected and actual experience | $ 118,447 | $ 0 |
| Changes of assumptions | $ 809,559 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 154,621 |
| Changes in proportionate share | $ 534,121 | $ 27,828 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 505,325 |
| Total (prior to post-MD contributions) | $ 1,462,127 | $ 687,774 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 774,353 |

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>$ 495,948</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>373,511</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(72,845)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(29,302)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,042</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 774,353</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 March 4, 2019.
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)] [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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 Deferred Inflow of Resources
Differences between expected and actual experience $ 0 $ 0
Changes of assumptions $ 0 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 0
Changes in proportionate share $ 0 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 611 $ 0
Total (prior to post-MD contributions) $ 611 $ 0
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 611

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>202</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25</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>$ 611</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4189: Wasco County High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

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

| Differences between expected and actual experience | $  0 | $  0 |
| Changes of assumptions | $  0 | $  0 |
| Net difference between projected and actual earnings on investments | $  0 | $  0 |
| Changes in proportionate share | $  0 | $  0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  148 | $  0 |

Total (prior to post-MD contributions)  $  148 $  0
Contributions subsequent to the MD  TBD N/A
Net Deferred Outflow/(Inflow) of Resources  $  148

Amounts reported as 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>1st Fiscal Year</td>
<td>$ 105</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 43</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>$ 148</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period

  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ 0
    o 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>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>$ 204</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 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>$ 204</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>$ 146</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>58</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>$ 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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer's proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 252

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

| Differences between expected and actual experience | Deferred Outflow of Resources | Deferred Inflow of Resources | 0 | 0 |
| Changes of assumptions | $  0 | $  0 |
| Net difference between projected and actual earnings on investments | $  0 | $  0 |
| Changes in proportionate share | $  0 | $  0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  353 | $  0 |
| Total (prior to post-MD contributions) | $ 353 | $  0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $  353 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>101</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>$ 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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4219: Grant County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00894340%
Employer’s proportionate share at MD 0.00807366%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,205,574
Employer’s proportionate share of system NPL/(A) at MD $ 1,223,053
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,043,953
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 545,468

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 237,530
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (76,149)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 10,849

Employer’s Total Pension Expense/(Income) $ 172,230

Deferred Outflow of Resources
Differences between expected and actual experience $ 41,605
Changes of assumptions $ 284,358
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 6,745
Differences between employer contributions and employer’s proportionate share of system contributions $ 37,864

Deferred Inflow of Resources
Total (prior to post-MD contributions) $ 370,572
Contributions subsequent to the MD TBD

Net Deferred Outflow/(Inflow) of Resources $ 47,299

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>$ 87,486</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 39,514</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(72,833)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(11,367)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,498</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 47,299</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01446783%
Employer’s proportionate share at MD 0.01216181%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,950,269
Employer’s proportionate share of system NPL/(A) at MD $ 1,842,354
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,078,922
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 821,669

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 357,805
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (92,743)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 26,015

Employer’s Total Pension Expense/(Income) $ 291,077

Deferred Outflow (Inflow) of Resources

| Differences between expected and actual experience | $ 62,671 | $ 0 |
| Changes of assumptions | $ 428,344 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 81,811 |
| Changes in proportionate share | $ 13,485 | $ 301,671 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 92,855 | $ 3,476 |
| Total (prior to post-MD contributions) | $ 597,355 | $ 386,958 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 210,397 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 164,300</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 102,174</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (51,550)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ (8,441)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 3,914</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 210,397</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 2,098

Employer’s Total Pension Expense/(Income) $ 2,098

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 0 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,618 | $ 0 |
| Total (prior to post-MD contributions) | $ 3,618 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 3,618

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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>$ 1,293</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 227</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>$ 3,618</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.08514505%
Employer’s proportionate share at MD | 0.09154898%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 11,477,585
Employer’s proportionate share of system NPL/(A) at MD | $ 13,868,465
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 23,176,824
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 6,185,175

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $ 2,693,405
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (184,579)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ (100,084)

Employer’s Total Pension Expense/(Income) | $ 2,408,742

Deferred Outflow of Resources | Deferred Inflow of Resources
Differences between expected and actual experience | $ 471,764 | $ 0
Changes of assumptions | $ 3,224,392 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 615,838
Changes in proportionate share | $ 529,245 | $ 732,672
Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 321,226
Total (prior to post-MD contributions) | $ 4,225,401 | $ 1,669,736
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 2,555,665

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>$ 1,455,412</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>984,168</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(210,006)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>227,512</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>98,579</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,555,665</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4224: Wallowa County Region 18

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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>$201,125</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>122,234</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(59,528)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>22,667</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,873</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$300,372</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) \[NPL/(A)\] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%
Employer’s proportionate share of system NPL/(A) at prior MD $ 0
Employer’s proportionate share of system NPL/(A) at MD $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 0
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 0
Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 771
Employer's Total Pension Expense/(Income) $ 771

<table>
<thead>
<tr>
<th>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 $</td>
<td>$ 1,373</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $</td>
<td>$ 1,373</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $</td>
<td>$ 1,373</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>$ 771</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>502</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>100</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>$ 1,373</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00843683%

Employer’s proportionate share at MD  
0.00807471%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,137,288

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,223,212

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,044,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 545,539

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 237,561
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (91,538)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 10,697

Employer’s Total Pension Expense/(Income)  
$ 156,720

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 41,610 |
| Changes of assumptions | $ 284,395 |
| 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 | $ 45,844 |

Total (prior to post-MD contributions)  
$ 371,849

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 24,283

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>$ 73,193</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>28,332</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(79,285)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(4,751)</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>$ 24,283</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4227: Cascade School District Uh5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  o 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

<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>$ 1,524</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,524</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>$ 1,524</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>$ 937</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 516</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 71</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>$ 1,524</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $  0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 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

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $  0 | $  0
Changes of assumptions  $  0 | $  0
Net difference between projected and actual earnings on investments  $  0 | $  0
Changes in proportionate share  $  0 | $  0
Differences between employer contributions and employer’s proportionate share of system contributions  $  654 | $  0
Total (prior to post-MD contributions)  $  654 | $  0
Contributions subsequent to the MD  TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  $  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>$ 340</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>255</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>59</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>$ 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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.06503425%
Employer’s proportionate share at MD 0.06090739%

Employer’s proportionate share of system NPL/(A) at prior MD $8,766,641
Employer’s proportionate share of system NPL/(A) at MD $9,226,667
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $15,419,504
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $4,114,987

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $1,791,918
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(419,060)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $90,076

Employer’s Total Pension Expense/(Income) $1,462,934

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $313,864 $0
Changes of assumptions $2,145,183 $0
Net difference between projected and actual earnings on investments $0 $409,716
Changes in proportionate share $0 $1,176,163
Differences between employer contributions and employer’s proportionate share of system contributions $355,711 $17,655
Total (prior to post-MD contributions) $2,814,758 $1,603,534
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $1,211,224

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>$834,132</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>544,817</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(253,471)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>41,317</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>44,428</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,211,224</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4237: Douglas Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.11610577%
Employer’s proportionate share at MD 0.12231093%

Employer’s proportionate share of system NPL/(A) at prior MD $15,651,102

Employer’s proportionate share of system NPL/(A) at MD $18,528,495

- Sensitivity: NPL/(A) using discount rate 1.00% lower $30,964,615
- Sensitivity: NPL/(A) using discount rate 1.00% higher $8,263,495

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $3,598,434
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(103,245)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(8,077)

Employer’s Total Pension Expense/(Income) $3,487,112

Deferred Outflow of Resources

| Differences between expected and actual experience | $630,284 | $0 |
| Changes of assumptions | $4,307,840 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $822,770 |
| Changes in proportionate share | $512,818 | $627,756 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $102,520 | $49,104 |
| Total (prior to post-MD contributions) | $5,553,462 | $1,499,630 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $4,053,832 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,215,213</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,561,842</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(183,117)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>325,534</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>134,361</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,053,832</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4238: Multnomah Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.14250332%

Employer’s proportionate share at MD  
0.17013957%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 19,209,501

Employer’s proportionate share of system NPL/(A) at MD  
$ 25,773,904

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 43,073,063

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 11,494,864

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 5,005,570

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (35,824)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (517,536)

Employer’s Total Pension Expense/(Income)  
$ 4,452,210

Deferred Outflow of Resources  |  Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 876,751  |  $ 0
Changes of assumptions  
$ 5,992,384  |  $ 0
Net difference between projected and actual earnings on investments  
$ 0  |  $ 1,144,507
Changes in proportionate share  
$ 2,918,898  |  $ 1,082,483
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 194,293  |  $ 1,921,358
Total (prior to post-MD contributions)  
$ 9,982,326  |  $ 4,148,348
Contributions subsequent to the MD  
TBD  |  N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 5,833,978

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,736,609</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,244,805</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>24,343</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>617,535</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>210,686</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,833,978</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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) $  610  

Employer’s Total Pension Expense/(Income) $ 610

<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>$ 1,245</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,245</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>$ 1,245</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>$ 610</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>503</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>132</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>$ 1,245</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.11412590%
Employer’s proportionate share at MD 0.12701772%

Employer's proportionate share of system NPL/(A) at prior MD $ 15,384,214
Employer's proportionate share of system NPL/(A) at MD $ 19,241,512
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 32,156,201
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 8,581,492

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,736,909
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 79,858
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) (89,911)

Employer's Total Pension Expense/(Income) $ 3,726,856

Differences between expected and actual experience $ 654,539 $ 0
Changes of assumptions $ 4,473,615 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 854,432
Changes in proportionate share $ 1,065,429 $ 451,574
Differences between employer contributions and employer’s proportionate share of system contributions $ 19,184 $ 376,783
Total (prior to post-MD contributions) $ 6,212,767 $ 1,682,789
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 4,529,978

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,400,378</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,705,428</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(131,577)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>402,195</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>153,554</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,529,978</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.10659328%

Employer's proportionate share at MD  
0.11920764%

Employer’s proportionate share of system NPL/(A) at prior MD  
$14,368,814

Employer’s proportionate share of system NPL/(A) at MD  
$18,058,387

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $30,178,977

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $8,053,833

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $3,507,134

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $489,742
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(329,300)

Employer’s Total Pension Expense/(Income)  
$3,667,576

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience  | $614,292 | $0 |
| Changes of assumptions  | $4,198,541 | $0 |
| Net difference between projected and actual earnings on investments  | $0 | $801,894 |
| Changes in proportionate share  | $2,105,078 | $189,084 |
| Differences between employer contributions and employer’s proportionate share of system contributions  | $154,501 | $1,612,886 |
| Total (prior to post-MD contributions)  | $7,072,412 | $2,603,864 |
| Contributions subsequent to the MD  | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources  | $4,468,548 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,404,112</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,730,864</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(77,553)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>292,079</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>119,046</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,468,548</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4258: Hermiston School District 8R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.24299212%

Employer’s proportionate share at MD  
0.25625848%

Employer’s proportionate share of system NPL/(A) at prior MD  
$32,755,430

Employer’s proportionate share of system NPL/(A) at MD  
$38,819,784

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $64,875,194

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $17,313,177

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $7,539,221

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $160,364
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(183,261)

Employer’s Total Pension Expense/(Income)  
$7,516,324

Deferred Outflow of Resources

| Differences between expected and actual experience | $1,320,533 | $0 |
| Changes of assumptions | $9,025,526 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,723,818 |
| Changes in proportionate share | $1,680,045 | $711,901 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $11,696 | $547,535 |
| Total (prior to post-MD contributions) | $12,037,800 | $2,983,254 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $9,054,546 |

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>$4,839,642</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$3,401,706</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(178,491)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$720,744</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$270,945</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$9,054,546</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.14031968%

Employer’s proportionate share at MD  
0.14464271%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 18,915,146

**Employer’s proportionate share of system NPL/(A) at MD**  
$ 21,911,465

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 36,618,198

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 9,772,261

**Employer Pension Expense for Measurement Period**

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 4,255,443

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (347,617)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (324,776)

Employer’s Total Pension Expense/(Income)  
$ 3,583,050

**Deferred Outflow of Resources**

- Differences between expected and actual experience  
  $ 745,363
- Changes of assumptions  
  $ 5,094,374
- Net difference between projected and actual earnings on investments  
  $ 0

**Deferred Inflow of Resources**

- Changes in proportionate share  
  $ 419,304
- Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 24,126
- Total (prior to post-MD contributions)  
  $ 6,283,167

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 3,060,771

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 2,060,542</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,265,843</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (562,730)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 176,589</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 120,527</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,060,771</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4260: Greater Albany School District 8J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]          June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)                      December 31, 2016

Discount rate                                                                 7.20%
Employer’s proportionate share at prior MD                                     0.50779483%
Employer’s proportionate share at MD                                          0.52040417%

Employer’s proportionate share of system NPL/(A) at prior MD $  68,450,935
Employer’s proportionate share of system NPL/(A) at MD $  78,834,377

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 131,747,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher $  35,159,224

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 15,310,486
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 118,797
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(158,697)

Employer’s Total Pension Expense/(Income) $ 15,270,586

Deferred Outflow of Resources                     Deferred Inflow of Resources

Differences between expected and actual experience $  2,681,710 $  0
Changes of assumptions                             $ 18,328,843 $  0
Net difference between projected and actual earnings on investments $  0 $ 3,500,692
Changes in proportionate share                    $  1,140,056 $  502,585
Differences between employer contributions and employer’s proportionate share of system contributions $  35,783 $  618,649
Total (prior to post-MD contributions)            $ 22,186,392 $  4,621,926
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources         $ 17,564,466

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>$ 9,826,825</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 6,903,718</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(804,772)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,129,681</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 509,014</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 17,564,466</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 March 4, 2019.
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)]  
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>$ 6,779,600</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 4,857,498</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(302,692)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 949,410</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 376,396</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,660,212</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.19727372%

Employer's proportionate share at MD  
0.20247023%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 26,592,572

Employer’s proportionate share of system NPL/(A) at MD  
$ 30,671,573

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 51,257,993

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 13,679,168

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 5,956,750

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 182,733
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (223,811)

Employer’s Total Pension Expense/(Income)  
$ 5,915,672

Deferred Outflow of Resources  
$ 1,043,355  
$ 7,131,082  
$ 0  
$ 663,215  
$ 13,924  
$ 8,851,576

Deferred Inflow of Resources  
$ 0  
$ 0  
$ 1,361,991  
$ 9,259  
$ 808,758  
$ 2,180,008

Net Deferred Outflow/(Inflow) of Resources  
$ 6,671,568

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 3,797,701</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,646,700</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(348,328)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>389,276</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>186,220</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 6,671,568</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4271: Malheur Education Service District Region 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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:

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 558,317</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>393,975</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>12,873</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>116,496</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>37,177</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,118,839</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4272: Linn-Benton-Lincoln Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.16130741%

Employer's proportionate share at MD
0.16277295%

Employer's proportionate share of system NPL/(A) at prior MD
$ 21,744,300

Employer’s proportionate share of system NPL/(A) at MD
$ 24,657,958

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 41,208,106

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 10,997,165

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 4,788,841

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (569,459)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 334,353

Employer's Total Pension Expense/(Income)
$ 4,553,735

Deferred Outflow of Resources          Deferred Inflow of Resources
Differences between expected and actual experience $ 838,790 $ 0
Changes of assumptions                  $ 5,732,928 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 1,094,953
Changes in proportionate share          $ 121,117 $ 1,665,778
Differences between employer contributions and employer’s proportionate share of system contributions $ 1,096,837 $ 10,931

Total (prior to post-MD contributions) $ 7,789,672 $ 2,771,662
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 5,018,010

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>$ 2,852,425</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,956,168</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(344,671)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>382,300</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>171,789</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,018,010</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00074572%
Employer's proportionate share at MD 0.00068536%

Employer's proportionate share of system NPL/(A) at prior MD $ 100,523

**Employer's proportionate share of system NPL/(A) at MD**
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 173,508
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 46,304

**Employer Pension Expense for Measurement Period**
- Employer's proportionate share of collective system Pension Expense/(Income) $ 20,164

**Employer's Total Pension Expense/(Income)** $ 21,211

<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>$ 3,532</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 24,139</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>$ 7,222</td>
</tr>
<tr>
<td>Differences between employer contributions and employer's proportionate share of system contributions</td>
<td>$ 3,549</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 38,442</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 26,567</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>$ 14,171</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,391</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>383</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,173</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>449</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 26,567</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer's proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  716

Employer’s Total Pension Expense/(Income)  
$  716

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$  0</td>
<td>$  0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$  0</td>
<td>$  0</td>
</tr>
<tr>
<td>Changes in 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>$  1,165</td>
<td>$  0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$  1,165</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>$  1,165</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>$  716</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>395</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>$  1,165</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4276: Lane County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.08189010%
Employer’s proportionate share at MD 0.08356990%

Employer’s proportionate share of system NPL/(A) at prior MD $ 11,038,816
Employer’s proportionate share of system NPL/(A) at MD $ 12,659,739
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 21,156,816
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,646,098

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,458,658
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (349,261)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (7,411)

Employer’s Total Pension Expense/(Income) $ 2,101,986

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 430,646 $ 0
Changes of assumptions $ 2,943,365 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 562,164
Changes in proportionate share $ 138,825 $ 700,719
Differences between employer contributions and employer’s proportionate share of system contributions $ 108,275 $ 34,290
Total (prior to post-MD contributions) $ 3,621,111 $ 1,297,173
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 2,323,938

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,254,482</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>958,140</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(151,879)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>181,056</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>82,140</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,323,938</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00852905%

Employer’s proportionate share at MD  
0.00804915%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,149,719

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,219,340

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,037,748

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 543,812

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 236,809

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (46,334)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,160

Employer’s Total Pension Expense/(Income)  
$ 198,635

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience  
$ 41,478  
$ 0

Changes of assumptions  
$ 283,494  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 54,146

Changes in proportionate share  
$ 0  
$ 136,922

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 23,774  
$ 1,233

Total (prior to post-MD contributions)  
$ 348,746  
$ 192,301

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 156,445

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 115,630</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>71,180</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(38,289)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,499</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,426</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 156,445</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.09285862%

Employer's proportionate share at MD  
0.10435071%

Employer's proportionate share of system NPL/(A) at prior MD  
$12,517,377

Employer's proportionate share of system NPL/(A) at MD  
$15,807,758

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $26,417,750
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $7,050,078

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $3,070,037

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $913,130
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(448,446)

Employer's Total Pension Expense/(Income)  
$3,534,721

Deferred Outflow of Resources  
Deferred Inflow 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>$537,733</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$3,675,274</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$701,954</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$2,761,144</td>
<td>$0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$88,797</td>
<td>$1,857,287</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$7,062,948</td>
<td>$2,559,241</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>$4,503,707</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>$2,431,325</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$1,779,607</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(6,362)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$207,994</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$91,143</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,503,707</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.36301371%
Employer’s proportionate share at MD  0.36252534%

Employer’s proportionate share of system NPL/(A) at prior MD  $48,934,385
Employer’s proportionate share of system NPL/(A) at MD  $54,917,814
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $91,778,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $24,492,712

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $10,665,632
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  $(2,009,754)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $596,759

Employer’s Total Pension Expense/(Income)  $9,252,637

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $1,868,140  $0
Changes of assumptions  $12,768,287  $0
Net difference between projected and actual earnings on investments  $0  $2,438,661
Changes in proportionate share  $0  $5,274,085
Differences between employer contributions and employer’s proportionate share of system contributions  $2,249,903  $92,391
Total (prior to post-MD contributions)  $16,886,330  $7,805,137
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $9,081,193

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$5,475,174</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,535,408</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,074,402)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>775,701</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>369,313</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$9,081,193</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.15117423%
Employer’s proportionate share at MD 0.16220600%

Employer’s proportionate share of system NPL/(A) at prior MD $20,378,343
Employer’s proportionate share of system NPL/(A) at MD $24,572,073
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $41,064,575
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $10,958,861

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $4,772,161
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ (912,585)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $220,489

Employer’s Total Pension Expense/(Income) $4,080,065

| Differences between expected and actual experience | $835,868 | $0 |
| Changes of assumptions | $5,712,960 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $1,091,139 |
| Changes in proportionate share | $911,708 | $2,996,542 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,104,818 | $186,883 |
| Total (prior to post-MD contributions) | $8,565,354 | $4,274,564 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $4,290,790 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$2,381,488</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,577,278</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(424,744)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>541,211</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>215,558</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,290,790</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.75042472%  
Employer’s proportionate share at MD  
0.74245462%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 101,157,536  

Employer’s proportionate share of system NPL/(A) at MD  
$ 112,472,096  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 187,962,120  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 50,161,259  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 21,843,294  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,059,504)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 654,317  

Employer’s Total Pension Expense/(Income)  
$ 21,438,107  

Deferred Outflow of Resources  
Deferred Inflow 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>3,825,964</td>
<td>0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>26,149,549</td>
<td>0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>0</td>
<td>4,994,397</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>247,834</td>
<td>3,472,764</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>2,056,995</td>
<td>146,709</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>32,280,342</td>
<td>8,613,870</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>$ 23,666,472</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>$ 13,640,218</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>9,330,464</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,369,699)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,395,312</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>670,179</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,666,472</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4291: Dayton Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.03638061%

Employer’s proportionate share at MD
0.03937693%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 4,904,120

Employer’s proportionate share of system NPL/(A) at MD
$ 5,965,086

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 9,968,786

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 2,660,360

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 1,158,484

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 95,949
  - Differences between employer contributions and employer’s proportionate
    share of system contributions (per paragraph 55 of GASB 68)
    $ (150,140)

Employer’s Total Pension Expense/(Income)
$ 1,104,293

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 202,914 | $ 0 |
| Changes of assumptions | $ 1,386,871 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 264,884 |
| Changes in proportionate share | $ 462,478 | $ 58,822 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,434 | $ 494,474 |
| Total (prior to post-MD contributions) | $ 2,053,697 | $ 818,180 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 1,235,517 |

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>$ 697,834</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 506,815</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(73,576)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>35,354</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>0</td>
</tr>
<tr>
<td>Thereafter</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,235,517</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4293: Lake County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00726491%
Employer’s proportionate share at MD 0.00679640%

Employer’s proportionate share of system NPL/(A) at prior MD $  979,313
Employer’s proportionate share of system NPL/(A) at MD $ 1,029,565
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,720,598
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 459,174

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 199,953
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (30,043)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 18,468

Employer’s Total Pension Expense/(Income) $ 188,378

Deferred Outflow of Resources $ 35,023
Deferred Inflow of Resources $ 0

Differences between expected and actual experience
Changes of assumptions $ 239,372
Net difference between projected and actual earnings on investments $ 0
Changes in proportionate share $ 12,233
Differences between employer contributions and employer’s proportionate share of system contributions $ 51,381
Total (prior to post-MD contributions) $ 338,009
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $ 161,110

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 115,547</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>71,273</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(34,741)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,431</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,599</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 161,110</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount Rate 7.20%
Employer’s proportionate share at prior MD 0.01654631%
Employer’s proportionate share at MD 0.01530665%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,230,449
Employer’s proportionate share of system NPL/(A) at MD $ 2,318,756

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,875,079
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,034,138

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 450,327
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(83,586)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 6,834

Employer’s Total Pension Expense/(Income) $ 373,575

| Differences between expected and actual experience | $ 78,877 | $ 0 |
| Changes of assumptions | $ 539,106 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 102,966 |
| Changes in proportionate share | $ 0 | $ 263,562 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 49,723 | $ 8,989 |
| Total (prior to post-MD contributions) | $ 667,706 | $ 375,517 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 292,189 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 215,148</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>142,138</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(75,320)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>313</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,912</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 292,189</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02085765%
Employer's proportionate share at MD 0.02202540%
Employer's proportionate share of system NPL/(A) at prior MD $2,811,619
Employer's proportionate share of system NPL/(A) at MD $3,336,558

- Sensitivity: NPL/(A) using discount rate 1.00% lower $5,576,019
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,488,066

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $647,996
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $33,825
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $78,231

Employer’s Total Pension Expense/(Income) $760,052

| Differences between expected and actual experience | $113,500 | $0 |
| Changes of assumptions | $775,743 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $148,162 |
| Changes in proportionate share | $166,108 | $27,791 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $243,292 | $0 |
| Total (prior to post-MD contributions) | $1,298,643 | $175,953 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,122,690 |

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>$527,916</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>395,393</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>61,062</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>107,681</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,638</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,122,690</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 March 4, 2019.
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>$637</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$514</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$131</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>$1,282</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.02351608%
Employer’s proportionate share at MD  
0.02633210%

Employer's proportionate share of system NPL/(A) at prior MD  
$3,169,976
Employer's proportionate share of system NPL/(A) at MD  
$3,988,966

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $6,666,316
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,779,033

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $774,700
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $246,821
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(155,320)

Employer’s Total Pension Expense/(Income)  
$866,201

Deferred Outflow of Resources  
Deferred Inflow of Resources
Differences between expected and actual experience  
$135,693  
$0
Changes of assumptions  
$927,427  
$0
Net difference between projected and actual earnings on investments  
$0  
$177,133
Changes in proportionate share  
$720,372  
$0
Differences between employer contributions and employer’s proportionate share of system contributions  
$0  
$515,386
Total (prior to post-MD contributions)  
$1,783,492  
$692,519
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$1,090,973

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$592,269</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$450,372</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(13,724)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$40,549</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$21,507</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,090,973</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)  
Total  
All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4309: Scappoose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.14399742%
Employer’s proportionate share at MD 0.13998414%

Employer’s proportionate share of system NPL/(A) at prior MD $19,410,907
Employer’s proportionate share of system NPL/(A) at MD $21,205,753

- Sensitivity: NPL/(A) using discount rate 1.00% lower $35,438,820
- Sensitivity: NPL/(A) using discount rate 1.00% higher $9,457,522

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $4,118,386
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $569,006
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) 338,438

Employer’s Total Pension Expense/(Income) $3,887,818

<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>$721,356</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$4,930,297</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>$1,013,378</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$6,665,031</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$4,089,432</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>$2,416,988</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,619,020</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(322,324)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>250,040</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>125,709</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$4,089,432</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.37618526%
Employer’s proportionate share at MD 0.37845635%

Employer’s proportionate share of system NPL/(A) at prior MD $ 50,709,915
Employer’s proportionate share of system NPL/(A) at MD $ 57,331,152

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 95,811,186
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 25,569,033

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 11,134,328
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 153,876
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (60,676)

Employer's Total Pension Expense/(Income) $ 11,227,528

| Differences between expected and actual experience | $1,950,234 | $0 |
| Changes of assumptions | $13,329,384 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $2,545,827 |
| Changes in proportionate share | $454,116 | $96,699 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $50,250 | $476,276 |
| Total (prior to post-MD contributions) | $15,783,984 | $3,118,802 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $12,665,182 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$7,253,019</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,043,727</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(658,060)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>686,587</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>339,910</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$12,665,182</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02043034%
Employer’s proportionate share at MD 0.03054015%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,754,018
Employer’s proportionate share of system NPL/(A) at MD $ 4,626,430
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,731,639
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,063,335

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 898,503
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 183,322
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(92,683)

Employer’s Total Pension Expense/(Income) $ 989,142

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 157,377 $ 0
Changes of assumptions $ 1,075,636 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 205,440
Changes in proportionate share $ 1,028,119 $ 246,864
Differences between employer contributions and employer’s proportionate share of system contributions $ 15,839 $ 337,497
Total (prior to post-MD contributions) $ 2,276,971 $ 789,801
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,487,170

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>$ 673,384</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>524,187</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>42,977</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>188,191</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>58,433</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,487,170</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4313: Forest Grove School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.36976841%

Employer’s proportionate share at MD  
0.38230260%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 49,844,921

Employer’s proportionate share of system NPL/(A) at MD  
$ 57,913,808

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 96,784,915

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 25,828,891

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 11,247,486

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 519,717
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 8,438

Employer’s Total Pension Expense/(Income)  
$ 11,775,641

Deferred Outflow of Resources  
$ 1,970,055

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience  
$ 1,970,055

Changes of assumptions  
$ 13,464,851

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 1,952,479

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 127,349

Total (prior to post-MD contributions)  
$ 17,514,734

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 14,588,041

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 7,759,723</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,612,134</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(179,511)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,002,414</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>393,280</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,588,041</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.05505168%

Employer’s proportionate share at MD  
0.05154057%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 7,420,987
Employer’s proportionate share of system NPL/(A) at MD  
$ 7,807,717

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 13,048,171
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 3,482,152

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 1,516,343

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (102,969)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 32,208

Employer’s Total Pension Expense/(Income)  
$ 1,445,582

| Differences between expected and actual experience | $ 265,595 | $ 0 |
| Changes of assumptions | $ 1,815,279 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 346,707 |
| Changes in proportionate share | $ 99,160 | $ 437,020 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 107,624 | $ 16,788 |
| Total (prior to post-MD contributions) | $ 2,287,658 | $ 800,515 |

Contributions subsequent to the MD

| Net Deferred Outflow/(Inflow) of Resources | TBD | N/A |
| Total | $ 1,487,143 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 903,259</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>605,378</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(113,026)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>55,981</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>35,551</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,487,143</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.03479999%
Employer’s proportionate share at MD 0.03003081%

Employer’s proportionate share of system NPL/(A) at prior MD $ 4,691,052
Employer’s proportionate share of system NPL/(A) at MD $ 4,549,272
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 7,602,693
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 2,028,923

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 883,518
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (76,605)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (21,206)

Employer’s Total Pension Expense/(Income) $ 785,707

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 154,753 $ 0
Changes of assumptions $ 1,057,697 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 202,013
Changes in proportionate share $ 144,819 $ 436,219
Differences between employer contributions and employer’s proportionate share of system contributions $ 20,696 $ 114,384
Total (prior to post-MD contributions) $ 1,377,965 $ 752,616
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 625,349

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>$ 469,329</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>312,387</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(124,635)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(38,321)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,589</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 625,349</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.79423149%

Employer’s proportionate share at MD  
0.81680344%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 107,062,705

Employer’s proportionate share of system NPL/(A) at MD  
$ 123,734,963

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 206,784,499
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 55,184,368

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 24,030,664
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,690,816)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 539,462

Employer’s Total Pension Expense/(Income)  
$ 22,879,310

Deferred Outflow of Resources

- Differences between expected and actual experience  
  $ 4,209,093
- Changes of assumptions  
  $ 28,768,144
- Net difference between projected and actual earnings on investments  
  $ 0
- Changes in proportionate share  
  $ 1,865,432
- Differences between employer contributions and employer’s proportionate share of system contributions  
  $ 3,002,167
- Total (prior to post-MD contributions)  
  $ 37,844,836

Deferred Inflow of Resources

- Contributions subsequent to the MD  
  TBD
- Net Deferred Outflow/(Inflow) of Resources  
  $ 26,598,944

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 14,492,250</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>10,277,713</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,173,079)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,129,469</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>872,591</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 26,598,944</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.31832337%

Employer’s proportionate share at MD  
0.31518043%

Employer’s proportionate share of system NPL/(A) at prior MD  
$42,910,111

Employer’s proportionate share of system NPL/(A) at MD  
$47,745,684

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $79,792,058

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $21,294,025

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $9,272,727

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    (614,854)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    353,606

Employer’s Total Pension Expense/(Income)  
$9,011,479

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$1,624,165  
$0

Changes of assumptions  
$11,100,781  
$0

Net difference between projected and actual earnings on investments  
$0  
$2,120,178

Changes in proportionate share  
$0  
$1,546,897

Differences between employer contributions and employer’s proportionate share of system contributions  
$1,145,767  
$74,080

Total (prior to post-MD contributions)  
$13,870,713  
$3,741,155

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$10,129,558

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>$5,778,320</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>4,010,068</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(554,411)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>609,123</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>286,458</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$10,129,558</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]       June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)                   December 31, 2016
Discount rate                                                               7.20%
Employer’s proportionate share at prior MD                                  0.04020844%
Employer’s proportionate share at MD                                         0.04258651%

Employer’s proportionate share of system NPL/(A) at prior MD               $  5,420,113
Employer’s proportionate share of system NPL/(A) at MD                      $ 6,451,295
  • Sensitivity: NPL/(A) using discount rate 1.00% lower                $ 10,781,333
  • Sensitivity: NPL/(A) using discount rate 1.00% higher               $  2,877,203

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 1,252,911

Employer’s Total Pension Expense/(Income)                                    $ 1,198,133

<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>$ 219,454</td>
<td>$ 0</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,499,914</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings</td>
<td>$ 0</td>
<td>$ 286,474</td>
</tr>
<tr>
<td>on investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 344,194</td>
<td>$ 174,194</td>
</tr>
<tr>
<td>Differences between employer contributions and</td>
<td>$ 6,215</td>
<td>$ 350,483</td>
</tr>
<tr>
<td>employer’s proportionate share of system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 2,069,777</td>
<td>$ 811,151</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>$ 1,258,626</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>$ 753,790</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>525,969</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(124,355)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>63,788</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>39,434</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,258,626</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4321: North Clackamas School District 12

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.70273021%  
Employer’s proportionate share at MD 0.84187808%

Employer’s proportionate share of system NPL/(A) at prior MD $ 94,728,298  
**Employer’s proportionate share of system NPL/(A) at MD** $ 127,533,440
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 213,132,473
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 56,878,445

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 24,768,369
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,958,027
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (2,337,822)

**Employer’s Total Pension Expense/(Income)** $ 27,388,574

| Differences between expected and actual experience | $ 4,338,306 | $ 0 |
| Changes of assumptions | $ 29,651,283 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 5,663,205 |
| Changes in proportionate share | $ 17,783,979 | $ 45,733 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 71,458 | $ 8,338,711 |
| Total (prior to post-MD contributions) | $ 51,845,026 | $ 14,047,649 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 37,797,377 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 18,572,938</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 13,822,097</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 894,872</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,405,020</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,102,449</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 37,797,377</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4323: Estacada School District 108

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
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  $ 11,508,148  
Employer’s proportionate share of system NPL/(A) at MD  $ 14,662,919  

Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 24,504,508  
Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 6,539,493  

Employer Pension Expense for Measurement Period  

Employer’s total pension expense/(income)  $ 2,709,262  

Deferred Outflow of Resources \n\n\nDifferences between expected and actual experience  $ 498,789  
Changes of assumptions  $ 3,409,101  
Net difference between projected and actual earnings on investments  $ 0  
Changes in proportionate share  $ 943,923  
Differences between employer contributions and employer’s proportionate share of system contributions  $ 18,437  
Total (prior to post-MD contributions)  $ 4,870,250  
Contributions subsequent to the MD  TBD  
Net Deferred Outflow/(Inflow) of Resources  $ 3,282,699  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,707,614</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,243,485</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(89,291)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 306,120</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 114,770</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,282,699</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.5166941%
Employer’s proportionate share at MD  0.5022617%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 69,647,232

Employer’s proportionate share of system NPL/(A) at MD  $ 76,080,650

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 127,145,139
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 33,931,093

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 14,775,683

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (2,378,223)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 1,219,148

Employer’s Total Pension Expense/(Income)  $ 13,616,608

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  $ 2,588,036 | $ 0
Changes of assumptions  $ 17,688,607 | $ 0
Net difference between projected and actual earnings on investments  $ 0 | $ 3,378,411
Changes in proportionate share  $ 31,157 | $ 7,168,463
Differences between employer contributions and employer’s proportionate share of system contributions  $ 3,223,131 | $ 75,623
Total (prior to post-MD contributions)  $ 23,530,931 | $ 10,622,497
Contributions subsequent to the MD  TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  $ 12,908,434

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>$ 8,237,895</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,215,126</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,722,716)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>728,045</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>450,083</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 12,908,434</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
- Employer's proportionate share of collective system Pension Expense/(Income) $0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per 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
Changes of assumptions $0
Net difference between projected and actual earnings on investments $0
Changes in proportionate share $0
Differences between employer contributions and employer's proportionate share of system contributions $0
Total (prior to post-MD contributions) $0
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $0

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00504501%
Employer’s proportionate share at MD 0.00684238%

Employer’s proportionate share of system NPL/(A) at prior MD $ 680,069

Employer’s proportionate share of system NPL/(A) at MD $ 1,036,530

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,732,238
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 462,281

Employer’s Total Pension Expense/(Income) $ 164,112

Deferred Outflow of Resources 35,260 0
Deferred Inflow of Resources 240,991 0

Changes in proportionate share $ 148,541 $ 230,996
Differences between employer contributions and employer’s proportionate share of system contributions $ 77,390 $ 7,925
Total (prior to post-MD contributions) 502,182 284,949
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 217,233

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 93,317</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>65,039</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,110)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>47,585</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,402</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 217,233</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.03644586%
Employer’s proportionate share at MD | 0.03489225%
Employer’s proportionate share of system NPL/(A) at prior MD | $4,912,916
Employer’s proportionate share of system NPL/(A) at MD | $5,285,716
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $8,833,431
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $2,357,369

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $1,026,543
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $65,336
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(193,958)

Employer’s Total Pension Expense/(Income) | $897,921

| Differences between expected and actual experience | $179,804 | $0
| Changes of assumptions | $1,228,919 | $0
| Net difference between projected and actual earnings on investments | $0 | $234,716
| Changes in proportionate share | $257,369 | $134,073
| Differences between employer contributions and employer’s proportionate share of system contributions | $0 | $635,149
| Total (prior to post-MD contributions) | $1,666,092 | $1,003,938
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $662,154

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$536,599</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>347,399</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(186,863)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(46,303)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,323</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$662,154</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.07460364%
Employer’s proportionate share at MD 0.07329552%
Employer’s proportionate share of system NPL/(A) at prior MD $ 10,056,599
Employer’s proportionate share of system NPL/(A) at MD $ 11,103,306
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 18,555,722
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 4,951,946

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 2,156,382
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (297,410)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 156,972

Employer’s Total Pension Expense/(Income) $ 2,015,944

| Differences between expected and actual experience | $ 377,701 | $ 0 |
| Changes of assumptions | $ 2,581,498 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 493,050 |
| Changes in proportionate share | $ 0 | $ 886,363 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 454,961 | $ 0 |
| Total (prior to post-MD contributions) | $ 3,414,160 | $ 1,379,413 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 2,034,747 |

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>$ 1,244,068</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>822,754</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(221,229)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>120,751</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>68,402</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,034,747</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4331: Molalla River School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04506986%

Employer’s proportionate share at MD  
0.07198569%

Employer’s proportionate share of system NPL/(A) at prior MD  
$6,075,434

Employer’s proportionate share of system NPL/(A) at MD  
$10,904,884

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $18,224,121

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $4,863,453

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,117,846

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $1,145,822
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(332,834)

Employer’s Total Pension Expense/(Income)  
$2,930,834

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$370,952 | $0
Changes of assumptions  
$2,535,365 | $0
Net difference between projected and actual earnings on investments  
$0 | $484,238
Changes in proportionate share  
$3,894,856 | $0
Differences between employer contributions and employer’s proportionate share of system contributions  
$0 | $1,218,079
Total (prior to post-MD contributions)  
$6,801,173 | $1,702,317
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$5,098,856

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>$2,181,117</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,776,968</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>487,661</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>521,583</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>131,525</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$5,098,856</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.52578290%

Employer’s proportionate share at MD  
0.55925445%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 70,875,734

Employer’s proportionate share of system NPL/(A) at MD  
$ 84,719,683

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 141,582,596

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 37,784,002

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 16,453,476

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 479,705
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (1,063,448)

Employer’s Total Pension Expense/(Income)  
$ 15,869,733

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 2,881,910 | $ 0 |
| Changes of assumptions | $ 19,697,165 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 3,762,033 |
| Changes in proportionate share | $ 2,872,609 | $ 610,623 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 0 | $ 3,054,869 |
| Total (prior to post-MD contributions) | $ 25,451,684 | $ 7,427,525 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 18,024,159 |

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>$ 10,111,629</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 7,158,441</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,016,273)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,213,350</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 557,013</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 18,024,159</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.15645220%
Employer’s proportionate share at MD 0.19207167%
Employer’s proportionate share of system NPL/(A) at prior MD $ 21,089,816
Employer’s proportionate share of system NPL/(A) at MD $ 29,096,328
• Sensitivity: NPL/(A) using discount rate 1.00% lower $ 48,625,461
• Sensitivity: NPL/(A) using discount rate 1.00% higher $ 12,976,627

Employer Pension Expense for Measurement Period
• Employer’s proportionate share of collective system Pension Expense/(Income) $ 5,650,821
• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 1,154,638
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ (727,698)

Employer’s Total Pension Expense/(Income) $ 6,077,761

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 989,770 $ 0
Changes of assumptions $ 6,764,841 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 1,292,041
Changes in proportionate share $ 5,079,328 $ 346,883
Differences between employer contributions and employer’s proportionate share of system contributions $ 154,018 $ 2,966,610
Total (prior to post-MD contributions) $ 12,987,957 $ 4,605,534
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 8,382,423

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,072,503</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,072,637</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>256,271</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>745,857</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>235,154</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,382,423</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07804980%

Employer's proportionate share at MD 0.08769781%

Employer's proportionate share of system NPL/(A) at prior MD $ 10,521,143

Employer's proportionate share of system NPL/(A) at MD $ 13,285,063

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 22,201,850
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 5,924,985

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $ 2,580,103

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 490,267
  o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $(360,663)

Employer's Total Pension Expense/(Income) $ 2,709,707

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 451,918 | $ 0 |
| Changes of assumptions | $ 3,088,752 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 589,932 |
| Changes in proportionate share | $ 1,533,827 | $ 0 |
| Differences between employer contributions and employer's proportionate share of system contributions | $ 18,857 | $ 1,156,824 |
| Total (prior to post-MD contributions) | $ 5,093,354 | $ 1,746,756 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 3,346,598

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,811,405</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,325,328</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(92,564)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 210,708</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 91,722</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,346,598</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.04947276%
Employer’s proportionate share at MD | 0.05615941%

Employer’s proportionate share of system NPL/(A) at prior MD | $6,668,947
Employer’s proportionate share of system NPL/(A) at MD | $8,507,411

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $14,217,491
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $3,794,207

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) | $1,652,231
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $176,742
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(260,344)

Employer’s Total Pension Expense/(Income) | $1,568,629

| Differences between expected and actual experience | $289,397 | $0
| Changes of assumptions | $1,977,957 | $0
| Net difference between projected and actual earnings on investments | $0 | $377,777
| Changes in proportionate share | $890,008 | $250,404
| Differences between employer contributions and employer’s proportionate share of system contributions | $33,733 | $995,501
| Total (prior to post-MD contributions) | $3,191,095 | $1,623,682
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $1,567,413

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>$978,925</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>671,764</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(205,095)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>69,723</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>52,095</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,567,413</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03432688%

Employer’s proportionate share at MD  
0.03251111%

Employer’s proportionate share of system NPL/(A) at prior MD  
$4,627,276

Employer’s proportionate share of system NPL/(A) at MD  
$4,925,005

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $8,230,614

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $2,196,495

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $956,489

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (140,898)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $14,936

Employer’s Total Pension Expense/(Income)  
$830,527

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$167,534  
$0
Changes of assumptions  
$1,145,054  
$0
Net difference between projected and actual earnings on investments  
$0  
$218,698
Changes in proportionate share  
$33,796  
$494,362
Differences between employer contributions and employer’s proportionate share of system contributions  
$63,203  
$19,520
Total (prior to post-MD contributions)  
$1,409,587  
$732,580
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$677,007

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

<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  
TBD  
2nd Fiscal Year  
293,771  
3rd Fiscal Year  
(144,999)  
4th Fiscal Year  
17,212  
5th Fiscal Year  
22,896  
Thereafter  
0  
Total  
$677,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02063458%
Employer’s proportionate share at MD 0.01839277%

Employer’s proportionate share of system NPL/(A) at prior MD $2,781,549
Employer’s proportionate share of system NPL/(A) at MD $2,786,262
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $4,656,371
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $1,242,641

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $541,122
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(132,076)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $4,337

Employer’s Total Pension Expense/(Income) $413,383

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $94,780 $0
Changes of assumptions $647,801 $0
Net difference between projected and actual earnings on investments $0 $123,726
Changes in proportionate share $0 $403,312
Differences between employer contributions and employer’s proportionate share of system contributions $55,867 $11,172
Total (prior to post-MD contributions) $798,448 $538,210
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $260,238

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>$227,030</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>146,785</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(104,930)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,615)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,968</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$260,238</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.24404680%
Employer’s proportionate share at MD  0.24852676%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 32,897,601
Employer’s proportionate share of system NPL/(A) at MD  $ 37,648,531
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 62,917,807
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 16,790,811

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 7,311,751
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 16,379
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 96,333

Employer’s Total Pension Expense/(Income)  $ 7,424,463

Deferred Outflow of Resources  $ 1,280,690
Deferred Inflow of Resources  $ 0

Differences between expected and actual experience  $ 1,280,690
Changes of assumptions  $ 8,753,212
Net difference between projected and actual earnings on investments  $ 0
Changes in proportionate share  $ 459,262
Differences between employer contributions and employer’s proportionate share of system contributions  $ 348,305
Total (prior to post-MD contributions)  $ 10,841,469
Contributions subsequent to the MD  TBD
Net Deferred Outflow/(Inflow) of Resources  $ 8,763,770

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>$ 4,796,885</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,404,104</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(283,974)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>595,045</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>251,711</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,763,770</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.26393540%
Employer’s proportionate share at MD 0.27281717%
Employer’s proportionate share of system NPL/(A) at prior MD $ 35,578,592
Employer’s proportionate share of system NPL/(A) at MD $ 41,328,208

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 69,067,243
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 18,431,905

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 8,026,384
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (833,816)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 546,931

Employer’s Total Pension Expense/(Income) $ 7,739,499

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 1,405,862 | $ 0 |
| Changes of assumptions | $ 9,608,730 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 1,835,206 |
| Changes in proportionate share | $ 734,023 | $ 2,390,593 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,609,680 | $ 83,403 |
| Total (prior to post-MD contributions) | $ 13,358,295 | $ 4,309,202 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 9,049,093 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 4,847,397</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>3,349,616</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(261,454)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>811,373</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>302,161</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 9,049,093</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02785234%
Employer’s proportionate share at MD 0.02721904%

Employer’s proportionate share of system NPL/(A) at prior MD $3,754,506

Employer’s proportionate share of system NPL/(A) at MD $4,123,326
- Sensitivity: NPL/(A) using discount rate 1.00% lower $6,890,857
- Sensitivity: NPL/(A) using discount rate 1.00% higher $1,838,956

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $800,794
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(46,700)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $(18,890)

Employer’s Total Pension Expense/(Income) $735,204

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $140,263 $0
Changes of assumptions $958,665 $0
Net difference between projected and actual earnings on investments $0 $183,099
Changes in proportionate share $106,685 $190,848
Differences between employer contributions and employer’s proportionate share of system contributions $3,891 $74,979
Total (prior to post-MD contributions) $1,209,504 $448,926
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $760,578

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$451,914</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$310,159</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(54,170)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$33,526</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$19,149</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$760,578</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4341: Hillsboro School District 1J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
1.17474591%

Employer’s proportionate share at MD
1.24558859%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 158,356,193

Employer’s proportionate share of system NPL/(A) at MD
$ 188,690,265

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 315,337,081

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 84,153,684

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 36,645,684

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ 1,833,238
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 6,363,622

Employer’s Total Pension Expense/(Income)
$ 44,842,544

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 6,418,679 |
| Changes of assumptions | $ 43,870,128 |
| Net difference between projected and actual earnings on investments | $ 0 |
| Changes in proportionate share | $ 10,851,982 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 10,897,703 |
| Total (prior to post-MD contributions) | $ 72,038,492 |
| Contributions subsequent to the MD | TBD |
| Net Deferred Outflow/(Inflow) of Resources | $ 57,817,793 |

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>$ 31,995,372</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 21,310,170</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (239,888)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 3,448,716</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 1,303,423</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 57,817,793</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.08589820%

Employer’s proportionate share at MD  
0.09207820%

Employer’s proportionate share of system NPL/(A) at prior MD  
$11,579,110

Employer’s proportionate share of system NPL/(A) at MD  
$13,948,634

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $23,310,803

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $6,220,930

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $2,708,975

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $315,856
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $(473,532)

Employer’s Total Pension Expense/(Income)  
$2,551,299

Deferred Outflow of Resources

| Differences between expected and actual experience | $474,491 | $0 |
| Changes of assumptions | $3,243,031 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $619,398 |
| Changes in proportionate share | $1,287,729 | $111,358 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $1,030 | $1,516,182 |
| Total (prior to post-MD contributions) | $5,006,281 | $2,246,938 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $2,759,343 |

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>$1,613,729</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,176,168</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(188,908)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>93,612</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>64,741</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,759,343</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06574522%

Employer's proportionate share at MD 0.06114413%

Employer's proportionate share of system NPL/(A) at prior MD $8,862,481

**Employer's proportionate share of system NPL/(A) at MD $9,262,530**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $15,479,438
- Sensitivity: NPL/(A) using discount rate 1.00% higher $4,130,982

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $1,798,883

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(320,426)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $51,755

**Employer's Total Pension Expense/(Income) $1,530,212**

| Differences between expected and actual experience | $315,084 | $0 |
| Changes of assumptions | $2,153,521 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $411,309 |
| Changes in proportionate share | $966 | $1,016,124 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $283,971 | $31,413 |
| Total (prior to post-MD contributions) | $2,753,542 | $1,458,846 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $1,294,696 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$901,275</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>577,787</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(258,606)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>31,691</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>42,549</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,294,696</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4344: South Wasco County School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.02215069%
Employer’s proportionate share at MD  
0.02121584%

Employer’s proportionate share of system NPL/(A) at prior MD  
$2,985,921
Employer’s proportionate share of system NPL/(A) at MD  
$3,213,920

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $5,371,068
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,433,371

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $624,178
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (91,860)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $33,462

Employer’s Total Pension Expense/(Income)  
$565,780

Deferred Outflow of Resources  
Deferred Inflow of Resources
Differences between expected and actual experience  
$109,328  
$0
Changes of assumptions  
$747,230  
$0
Net difference between projected and actual earnings on investments  
$0  
$142,716
Changes in proportionate share  
$3,505  
$281,936
Differences between employer contributions and employer’s proportionate share of system contributions  
$134,462  
$6,188
Total (prior to post-MD contributions)  
$994,525  
$430,840
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$563,685

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$346,619</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>230,200</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(63,647)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>31,937</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>18,576</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$563,685</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.27919925%

Employer’s proportionate share at MD  
0.26788650%

Employer’s proportionate share of system NPL/(A) at prior MD  
$37,636,164

Employer’s proportionate share of system NPL/(A) at MD  
$40,581,276

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $67,818,979

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $18,098,782

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $7,881,322

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $(1,427,395)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $542,289

Employer’s Total Pension Expense/(Income)  
$6,996,216

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>$1,380,454</td>
<td>$0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$9,435,070</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$1,802,038</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$4,311,129</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$1,743,854</td>
<td>$21,773</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$12,559,378</td>
<td>$6,134,940</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$6,424,438</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>$4,188,820</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>2,682,349</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,001,247)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>325,605</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>228,911</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$6,424,438</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
Actuarial Valuation Date (liability rolled forward to MD)

- Discount rate: 7.20%
- Employer’s proportionate share at prior MD: 0.03807531%
- Employer’s proportionate share at MD: 0.03629858%
- Employer’s proportionate share of system NPL/(A) at prior MD: $ 5,132,566
- Employer’s proportionate share of system NPL/(A) at MD: $ 5,498,757
- Sensitivity: NPL/(A) using discount rate 1.00% lower: $ 9,189,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher: $ 2,452,382
- Employer’s proportionate share of collective system Pension Expense/(Income): $ 1,067,918
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68): $(153,715)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68): $ 78,535
- Employer’s Total Pension Expense/(Income): $ 992,738
- Differences between expected and actual experience: $ 187,051
- Changes of assumptions: $ 1,278,451
- 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: $ 227,419
- Total (prior to post-MD contributions): $ 1,692,921
- Contributions subsequent to the MD: TBD
- Net Deferred Outflow/(Inflow) of Resources: $ 991,010

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>$ 610,582</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>408,785</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(108,285)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>49,065</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,862</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 991,010</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.05697926%
Employer’s proportionate share at MD  0.05498179%

Employer’s proportionate share of system NPL/(A) at prior MD  $7,680,826
Employer’s proportionate share of system NPL/(A) at MD  $8,329,017

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $13,919,361
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $3,714,646

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $1,617,585
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(318,463)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $85,159

Employer’s Total Pension Expense/(Income)  $1,384,281

| Differences between expected and actual experience | $283,328 | $0 |
| Changes of assumptions | $1,936,481 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $369,855 |
| Changes in proportionate share | $0 | $902,050 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $335,465 | $21,868 |
| Total (prior to post-MD contributions) | $2,555,274 | $1,293,773 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $1,261,501

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$809,564</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$508,903</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(191,299)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$85,213</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$49,119</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,261,501</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4348: Lourdes Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00253520%

Employer’s proportionate share at MD  
0.00233513%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 341,746

Employer’s proportionate share of system NPL/(A) at MD  
$ 353,741

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 591,169

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 157,765

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 68,700

- Net amortization of employer-specific deferred amounts from:
  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (9,559)

  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 4,136

Employer’s Total Pension Expense/(Income)  
$ 63,277

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 12,033 | $ 0
Changes of assumptions  
$ 82,244 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 15,708
Changes in proportionate share  
$ 1,295 | $ 32,878
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 14,830 | $ 1,475
Total (prior to post-MD contributions)  
$ 110,402 | $ 50,061
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 60,341

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>$ 38,644</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>25,131</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(6,711)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>1,772</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,505</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 60,341</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.01094288%

Employer's proportionate share at MD  
0.01128584%

Employer's proportionate share of system NPL/(A) at prior MD $ 1,475,104

**Employer's proportionate share of system NPL/(A) at MD $ 1,709,656**

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,857,158
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 762,487

**Employer Pension Expense for Measurement Period**

- Employer's proportionate share of collective system Pension Expense/(Income) $ 332,034

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (22,448)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 20,275

**Employer's Total Pension Expense/(Income) $ 329,861**

<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 $ 58,157</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions $ 397,492</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments $ 0</td>
<td>$ 75,918</td>
</tr>
<tr>
<td>Changes in proportionate share $ 29,479</td>
<td>$ 89,485</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions $ 60,461</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions) $ 545,589</td>
<td>$ 165,403</td>
</tr>
<tr>
<td>Contributions subsequent to the MD TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources $ 380,186</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>$ 211,326</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>145,780</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(19,134)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>29,670</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>12,544</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 380,186</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4351: The Village School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00265042%

Employer’s proportionate share at MD  
0.00478946%

Employer’s proportionate share of system NPL/(A) at prior MD  
$357,278

**Employer’s proportionate share of system NPL/(A) at MD**  
$725,540

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$1,212,515
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$323,583

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$140,908

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$10,334
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$(16,102)

**Employer’s Total Pension Expense/(Income)**  
$135,140

<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>$24,681</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$168,687</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>$176,778</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$5,111</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$375,257</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$261,319</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>$90,084</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>87,004</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,426</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>45,186</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,618</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$261,319</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 March 4, 2019.
**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)] \[MD\] \[June 30, 2018\]  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  
Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00642702%  
Employer’s proportionate share at MD 0.00303634%  
Employer’s proportionate share of system NPL/(A) at prior MD $ 866,365  
Employer’s proportionate share of system NPL/(A) at MD $ 459,966  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 768,689  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 205,139  

**Employer Pension Expense for Measurement Period**  
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 89,330  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (66,594)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 15,247  

Employer’s Total Pension Expense/(Income) $ 37,983  

<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>$ 15,647</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 106,941</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 60,943</td>
<td>$ 342,838</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 45,145</td>
<td>$ 689</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 228,676</td>
<td>$ 363,952</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>$ (135,276)</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>$ 6,475</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(5,975)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(68,819)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(57,790)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(9,168)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (135,276)</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00547733%

Employer’s proportionate share at MD  
0.00335603%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 738,346

Employer’s proportionate share of system NPL/(A) at MD  
$ 508,394

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 849,623

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 226,738

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 98,736

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (6,031)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 3,899

Employer’s Total Pension Expense/(Income)  
$ 96,604

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>$ 17,294</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 118,201</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 22,576</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 139,644</td>
<td>$ 186,019</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 16,455</td>
<td>$ 12,337</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 291,594</td>
<td>$ 220,932</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>$ 70,662</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>$ 62,004</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>46,546</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,740)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(24,733)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,414)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 70,662</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate
7.20%

Employer’s proportionate share at prior MD
0.00863658%

Employer’s proportionate share at MD
0.00864284%

Employer’s proportionate share of system NPL/(A) at prior MD
$ 1,164,214

Employer’s proportionate share of system NPL/(A) at MD
$ 1,309,276

- Sensitivity: NPL/(A) using discount rate 1.00% lower
  $ 2,188,048

- Sensitivity: NPL/(A) using discount rate 1.00% higher
  $ 583,922

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)
  $ 254,276

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)
    $ (20,431)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)
    $ 17,430

Employer’s Total Pension Expense/(Income)
$ 251,275

Deferred Outflow of Resources
$ 44,538

Deferred Inflow of Resources
$ 0

Differences between expected and actual experience
$ 44,538

Changes of assumptions
$ 304,404

Net difference between projected and actual earnings on investments
$ 0

Changes in proportionate share
$ 2,321

Differences between employer contributions and employer’s proportionate share of system contributions
$ 55,517

Total (prior to post-MD contributions)
$ 406,780

Contributions subsequent to the MD
TBD

Net Deferred Outflow/(Inflow) of Resources
$ 295,752

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>$ 160,510</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>110,729</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,265)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>23,014</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,763</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 295,752</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 March 4, 2019.
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) \([NPL/(A)]\)  
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  
\[\text{Employer’s proportionate share of system NPL/(A) at MD}\]  
- 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>$57</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$24</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>$81</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4360: Luckiamute Valley Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01150498%
Employer’s proportionate share at MD 0.01017924%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,550,876
Employer’s proportionate share of system NPL/(A) at MD $ 1,542,021

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,577,008
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 687,724

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 299,477
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(34,120)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 33,234

Employer’s Total Pension Expense/(Income) $ 298,591

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 52,455 $ 0
Changes of assumptions $ 358,517 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 68,474

Changes in proportionate share $ 19,165 $ 160,552
Differences between employer contributions and employer’s proportionate share of system contributions $ 86,334 $ 0

Total (prior to post-MD contributions) $ 516,471 $ 229,026
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 287,445

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 188,777</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 117,558</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(29,989)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 5,111</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,987</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 287,445</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of 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)

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 506 | $ 545,523 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 1,038 | $ 32,118 |
| Total (prior to post-MD contributions) | $ 1,544 | $ 577,641 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (576,097) |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (179,662)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(180,557)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(167,356)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(48,522)</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>$ -576,097</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00122586%

Employer’s proportionate share at MD  
0.00067869%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 165,246

Employer’s proportionate share of system NPL/(A) at MD  
$ 102,813

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 171,819
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 45,853

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 19,967

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (1,792)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 288

Employer’s Total Pension Expense/(Income)  
$ 18,463

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 3,497  
$ 0
Changes of assumptions  
$ 23,904  
$ 0
Net difference between projected and actual earnings on investments  
$ 0  
$ 4,565
Changes in proportionate share  
$ 33,029  
$ 47,116
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 4,500  
$ 3,188
Total (prior to post-MD contributions)  
$ 64,930  
$ 54,869
Contributions subsequent to the MD  
TBD  
N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 10,061

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 11,619</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>8,563</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,326)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,368)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,427)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,061</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01806038%
Employer's proportionate share at MD 0.02032857%
Employer’s proportionate share of system NPL/(A) at prior MD $ 2,434,546
Employer’s proportionate share of system NPL/(A) at MD $ 3,079,511
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,146,444
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,373,426

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 598,074
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 96,523
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 57,304

Employer’s Total Pension Expense/(Income) $ 751,901

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 104,756 $ 0
Changes of assumptions $ 715,980 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 136,748
Changes in proportionate share $ 342,750 $ 0
Differences between employer contributions and employer’s proportionate share of system contributions $ 169,998 $ 0
Total (prior to post-MD contributions) $ 1,333,484 $ 136,748
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 1,196,736

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>$ 537,762</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 416,144</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 94,841</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 117,382</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 30,608</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,196,736</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01105715%

Employer's proportionate share at MD 0.01303377%

Employer's proportionate share of system NPL/(A) at prior MD $ 1,490,508

Employer's proportionate share of system NPL/(A) at MD $ 1,974,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 3,299,670
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 880,579

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) $ 383,458

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 40,883
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,651

Employer's Total Pension Expense/(Income) $ 435,992

Deferred Outflow of Resources

| Difference in 
<table>
<thead>
<tr>
<th>Resources</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 67,165</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 459,055</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>$ 223,419</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 38,319</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 787,958</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 659,596</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>$ 300,044</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 227,689</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 41,644</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 70,858</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,360</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 659,596</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4366: Sand Ridge Charter School  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.01300797%  
Employer’s proportionate share at MD  
0.01251391%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,753,479  
Employer’s proportionate share of system NPL/(A) at MD  
$1,895,693  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $3,168,060  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $845,457  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $368,164  
- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $26,721  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $31,496  

Employer’s Total Pension Expense/(Income)  
$372,939  

Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience  
$64,486  
Charges of assumptions  
$440,745  
Net difference between projected and actual earnings on investments  
$0  
Changes in proportionate share  
$2,637  
Differences between employer contributions and employer’s proportionate share of system contributions  
$94,282  
Total (prior to post-MD contributions)  
$602,150  
Contributions subsequent to the MD  
TBD  
Net Deferred Outflow/(Inflow) of Resources  
$443,611  

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$242,329</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>174,098</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(9,669)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25,838</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,013</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$443,611</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4367: Arthur Academy Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.03452118%
Employer’s proportionate share at MD 0.04092282%

Employer’s proportionate share of system NPL/(A) at prior MD $4,653,468
Employer’s proportionate share of system NPL/(A) at MD $6,199,268

- Sensitivity: NPL/(A) using discount rate 1.00% lower $10,360,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher $2,764,802

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $1,203,965
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $91,044
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $163,546

Employer’s Total Pension Expense/(Income) $1,458,555

Deferred Outflow of Resources
Differences between expected and actual experience $210,881
Changes of assumptions $1,441,318
Net difference between projected and actual earnings on investments $0
Changes in proportionate share $2,007,653
Differences between employer contributions and employer’s proportionate share of system contributions $454,037
Total (prior to post-MD contributions) $4,113,889
Contributions subsequent to the MD TBD
Net Deferred Outflow/(Inflow) of Resources $2,730,366

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>$1,027,260</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>793,185</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>458,850</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>382,010</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>69,061</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$2,730,366</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) … December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.01746296%
Employer’s proportionate share at MD 0.01416588%

Employer’s proportionate share of system NPL/(A) at prior MD $2,354,014
Employer’s proportionate share of system NPL/(A) at MD $2,145,944

- Sensitivity: NPL/(A) using discount rate 1.00% lower $3,586,278
- Sensitivity: NPL/(A) using discount rate 1.00% higher $957,066

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $416,766
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,462)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $39,713

Employer’s Total Pension Expense/(Income) $448,017

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $72,999 | $0 |
| Changes of assumptions | $498,928 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $95,292 |
| Changes in proportionate share | $274,166 | $337,682 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $88,018 | $23,377 |
| Total (prior to post-MD contributions) | $934,111 | $456,351 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $477,760 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$298,460</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>202,504</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,285)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,442)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(1,478)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$477,760</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4370: Howard Street Charter School, Inc.

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.00450814%

Employer's proportionate share at MD  
0.00500801%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 607,699

Employer's proportionate share of system NPL/(A) at MD  
$ 758,648

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,267,843
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 338,348

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 147,338

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 32,383
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 10,280

Employer's Total Pension Expense/(Income)  
$ 190,001

Deferred Outflow of Resources  
$ 25,807

Deferred Inflow of Resources  
$ 0

Differences between expected and actual experience

Changes of assumptions  
$ 176,384

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 139,690

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 29,254

Total (prior to post-MD contributions)  
$ 371,135

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 313,725

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 137,143</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>106,152</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>33,640</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>30,067</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,723</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 313,725</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.01018091%
Employer’s proportionate share at MD  
0.00967488%
Employer’s proportionate share of system NPL/(A) at prior MD  
$1,372,391
Employer’s proportionate share of system NPL/(A) at MD  
$1,465,617
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
$2,449,323
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
$653,648

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
$284,639
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
$(47,728)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$1,767

Employer’s Total Pension Expense/(Income)  
$238,678

| Differences between expected and actual experience | 49,856 | 0 |
| Changes of assumptions | 340,753 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 65,082 |
| Changes in proportionate share | 0 | 135,415 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 23,828 | 3,683 |
| Total (prior to post-MD contributions) | 414,437 | 204,180 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 210,257 |

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>139,830</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>88,741</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(34,328)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,056</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,959</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>210,257</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4373: Sheridan Japanese School Foundation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00346998%
Employer’s proportionate share at MD 0.00386165%

Employer’s proportionate share of system NPL/(A) at prior MD $467,755
Employer’s proportionate share of system NPL/(A) at MD $584,989
- Sensitivity: NPL/(A) using discount rate 1.00% lower $977,627
- Sensitivity: NPL/(A) using discount rate 1.00% higher $260,898

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $113,611
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(21,507)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $7,656

Employer’s Total Pension Expense/(Income) $99,760

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $19,900 $0
Changes of assumptions $136,009
Net difference between projected and actual earnings on investments $0 $25,977
Changes in proportionate share $36,777 $80,976
Differences between employer contributions and employer’s proportionate share of system contributions $26,774 $3,550
Total (prior to post-MD contributions) $219,460 $110,503
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $108,957

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$58,622</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>35,191</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(5,836)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>15,725</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>5,254</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$108,957</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.02213493%
Employer’s proportionate share at MD | 0.01930887%

**Employer’s proportionate share of system NPL/(A) at prior MD** | $2,983,797
**Employer’s proportionate share of system NPL/(A) at MD** | $2,925,039
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $4,888,294
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $1,304,534

**Employer Pension Expense for Measurement Period**
- Employer’s proportionate share of collective system Pension Expense/(Income) | $568,074
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $ (76,351)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $18,180

**Employer’s Total Pension Expense/(Income)** | $509,903

| Differences between expected and actual experience | $99,501 | $0
| Changes of assumptions | $680,066 | $0
| Net difference between projected and actual earnings on investments | $0 | $129,888
| Changes in proportionate share | $8,015 | $310,404
| Differences between employer contributions and employer’s proportionate share of system contributions | $73,866 | $13,399
| Total (prior to post-MD contributions) | $861,448 | $453,691
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $407,757

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>$306,553</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>197,076</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(87,071)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(16,001)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,199</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$407,757</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00949846%

Employer’s proportionate share at MD  
0.00887656%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,280,396

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,344,682

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 2,247,218

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 599,713

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 261,152

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (60,715)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 18,884

Employer’s Total Pension Expense/(Income)  
$ 219,321

Deferred Outflow of Resources  
45,742

Deferred Inflow of Resources  
0

Differences between expected and actual experience  
$ 45,742

Changes of assumptions  
312,636

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
10,416

Differences between employer contributions and employer’s proportionate share of system contributions  
79,212

Total (prior to post-MD contributions)  
448,006

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 173,778

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 126,716</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>74,564</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(42,723)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>7,890</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,330</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 173,778</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01383150%

Employer’s proportionate share at MD  
0.01444559%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,864,491

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,188,317

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,657,090

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 975,964

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 424,995

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (34,498)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 21,945

Employer’s Total Pension Expense/(Income)  
$ 412,442

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 74,440 | $ 0
Changes of assumptions  
$ 508,779 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 97,174
Changes in proportionate share  
$ 50,751 | $ 133,166
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 93,622 | $ 2,445
Total (prior to post-MD contributions)  
$ 727,592 | $ 232,785
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 494,807

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>$ 263,310</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>189,621</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(20,917)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>44,928</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,866</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 494,807</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00816704%

Employer’s proportionate share at MD  
0.01075270%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,100,920

Employer’s proportionate share of system NPL/(A) at MD  
$1,628,892

• Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $2,722,187

• Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $726,467

Employer Pension Expense for Measurement Period

• Employer’s proportionate share of collective system Pension Expense/(Income)  
  $316,348

• Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $240
  o Differences between employer contributions and employer’s proportionate 
    share of system contributions (per paragraph 55 of GASB 68)  
    $11,348

Employer’s Total Pension Expense/(Income)  
$327,456

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$55,410 | $0
Changes of assumptions  
$378,714 | $0
Net difference between projected and actual earnings on investments  
$0 | $72,332
Changes in proportionate share  
$213,689 | $150,684
Differences between employer contributions and employer’s proportionate share of system contributions  
$66,455 | $8,461
Total (prior to post-MD contributions)  
$714,268 | $231,477
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$482,791

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$216,438</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>161,177</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>14,079</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>70,200</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>20,896</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$482,791</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.01322537%  
Employer's proportionate share at MD 0.01011599%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,782,785  
**Employer’s proportionate share of system NPL/(A) at MD** $ 1,532,439  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,560,995  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 683,450

Employer Pension Expense for Measurement Period  
- Employer's proportionate share of collective system Pension Expense/(Income) $ 297,616  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) ($ 75,330)  
  - 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)** $ 228,563

| Differences between expected and actual experience | 52,129 | $ 0 |
| Changes of assumptions | 356,289 | 0 |
| Net difference between projected and actual earnings on investments | 0 | $ 68,049 |
| Changes in proportionate share | 3,954 | $ 290,879 |
| Differences between employer contributions and employer's proportionate share of system contributions | 27,608 | 2,656 |
| Total (prior to post-MD contributions) | 439,980 | $ 361,584 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 78,396 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 124,981</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>74,296</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(76,672)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(41,357)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(2,852)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 78,396</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00524100%
Employer’s proportionate share at MD 0.00770403%

Employer’s proportionate share of system NPL/(A) at prior MD $ 706,489

Employer’s proportionate share of system NPL/(A) at MD $ 1,167,059
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,950,376
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $  520,495

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 226,655

Deferred Outflow of Resources
Differences between expected and actual experience $ 39,700 $ 0
Changes of assumptions $ 271,339 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 51,824

Deferred Inflow of Resources
Changes in proportionate share $ 208,417 $ 118,119
Differences between employer contributions and employer’s proportionate share of system contributions $ 16,417 $ 10,551

Total (prior to post-MD contributions) $ 535,873 $ 180,494
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 355,379

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 159,844</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>114,294</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,104</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>54,963</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>16,174</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 355,379</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.13883269%

Employer’s proportionate share at MD  
0.14383832%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 18,714,699

Employer’s proportionate share of system NPL/(A) at MD  
$ 21,789,611

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 36,414,556

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 9,717,915

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 4,231,777

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 53,514
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 154,171

Employer’s Total Pension Expense/(Income)  
$ 4,439,462

Deferred Outflow of Resources  

| Differences between expected and actual experience | $ 741,217 | $ 0 |
| Changes of assumptions | $ 5,066,043 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 967,582 |
| Changes in proportionate share | $ 500,974 | $ 153,937 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 700,327 | $ 649,502 |
| Total (prior to post-MD contributions) | $ 7,008,561 | $ 1,771,021 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 5,237,540 |

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>$ 2,931,933</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 2,141,782</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(211,381)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>245,743</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>129,464</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 5,237,540</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4382: Self Enhancement Inc  

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018  

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  

Employer’s proportionate share at prior MD  
0.00586819%  

Employer’s proportionate share at MD  
0.00420822%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 791,034  

Employer’s proportionate share of system NPL/(A) at MD  
$ 637,490  

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 1,065,366  

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 284,313  

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 123,807  

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (58,789)  
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (915)  

Employer’s Total Pension Expense/(Income)  
$ 64,103  

Deferred Outflow of Resources | Deferred Inflow of Resources  
--- | ---  
Differences between expected and actual experience  
$ 21,686  
$ 0  
Changes of assumptions  
$ 148,215  
$ 0  
Net difference between projected and actual earnings on investments  
$ 0  
$ 28,308  
Changes in proportionate share  
$ 10,818  
$ 208,056  
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 19,843  
$ 47,249  
Total (prior to post-MD contributions)  
$ 200,562  
$ 283,613  
Contributions subsequent to the MD  
TBD  
N/A  
Net Deferred Outflow/(Inflow) of Resources  
$ (83,051)  

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>$ 19,475</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(8,050)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(54,456)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(34,983)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,038)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ (83,051)</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00978936%  
Employer's proportionate share at MD 0.00751174%  

Employer's proportionate share of system NPL/(A) at prior MD $1,319,609  
Employer's proportionate share of system NPL/(A) at MD $1,137,930  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,901,695  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $507,504  

Employer Pension Expense for Measurement Period  
- Employer's proportionate share of collective system Pension Expense/(Income) $220,998  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $(49,820)  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $11,102  

Employer's Total Pension Expense/(Income) $182,280  

<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>$264,566</td>
<td>$0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$0</td>
<td>$50,531</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$0</td>
<td>$201,504</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$41,269</td>
<td>$0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$344,544</td>
<td>$252,035</td>
</tr>
</tbody>
</table>

Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $92,509  

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>$103,915</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>62,229</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(49,633)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(23,314)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(687)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$92,509</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00523724%
Employer’s proportionate share at MD  0.00449166%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 705,982
Employer’s proportionate share of system NPL/(A) at MD  $680,427
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,137,123
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 303,463

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 132,146
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $(50,013)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $9,835

Employer’s Total Pension Expense/(Income)  $91,968

Deferred Outflow of Resources
| Differences between expected and actual experience | $ 23,146 | $ 0 |
| Changes of assumptions | $ 158,198 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $30,215 |
| Changes in proportionate share | $ 9,856 | $ 173,398 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 45,186 | $ 5,477 |
| Total (prior to post-MD contributions) | $236,386 | $209,090 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $27,296

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$44,977</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,570</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(33,904)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(3,625)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>2,279</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$27,296</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00274387%
Employer’s proportionate share at MD 0.00368813%
Employer’s proportionate share of system NPL/(A) at prior MD $ 369,875
Employer’s proportionate share of system NPL/(A) at MD $ 558,703
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 933,698
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 249,175

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 108,506
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (19,038)
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $ 42,952

Employer’s Total Pension Expense/(Income) $ 132,420

| Differences between expected and actual experience | $ 19,005 | $ 0 |
| Changes of assumptions | $ 129,897 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 24,810 |
| Changes in proportionate share | $ 79,776 | $ 124,357 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 84,685 | $ 0 |
| Total (prior to post-MD contributions) | $ 313,363 | $ 149,167 |

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 164,196

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 87,090</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>50,495</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,406)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>25,335</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,683</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 164,196</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.09969752%
Employer’s proportionate share at MD 0.10600728%

Employer’s proportionate share of system NPL/(A) at prior MD $ 13,439,263
Employer’s proportionate share of system NPL/(A) at MD $ 16,058,707

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 26,837,133
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 7,161,998

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 3,118,774
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 101,555
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 199,179

Employer’s Total Pension Expense/(Income) $ 3,419,508

<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>$ 546,269</td>
<td>$ 0</td>
<td></td>
</tr>
</tbody>
</table>

| Changes of assumptions                             | $ 3,733,619                   | $ 0                          |

| Net difference between projected and actual earnings on investments | $ 0 | $ 713,097 |

| Changes in proportionate share                      | $ 619,395                     | $ 259,276                    |

| Differences between employer contributions and employer’s proportionate share of system contributions | $ 579,035 | $ 0 |

| Total (prior to post-MD contributions)              | $ 5,478,318                   | $ 972,373                    |

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

| Net Deferred Outflow/(Inflow) of Resources          | $ 4,505,945                   |                             |

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>$ 2,303,594</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,666,150</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>25,618</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>379,664</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>131,919</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,505,945</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.01061220%
Employer’s proportionate share at MD | 0.00712293%

Employer’s proportionate share of system NPL/(A) at prior MD | $1,430,529
Employer’s proportionate share of system NPL/(A) at MD | $1,079,030
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower | $1,803,263
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher | $481,235

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) | $209,559
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) | $(102,970)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $2,783

Employer’s Total Pension Expense/(Income) | $109,372

<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>$36,705</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$250,872</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>$65,991</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$43,008</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$396,576</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</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>$36,470</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>7,074</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(64,560)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(42,259)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(5,975)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$-69,250</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00980074%
Employer’s proportionate share at MD 0.00893423%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,321,143

**Employer’s proportionate share of system NPL/(A) at MD** $ 1,353,418
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,261,817
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 603,609

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 262,848
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (41,789)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 9,401

**Employer’s Total Pension Expense/(Income)** $ 230,460

<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>$ 46,039</td>
<td>$</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 314,667</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 60,099</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 29,966</td>
<td>$ 143,671</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 49,902</td>
<td>$ 6,462</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 440,574</td>
<td>$ 210,232</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>$ 230,342</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>$ 138,357</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 95,600</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(17,639)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 8,609</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,416</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 230,342</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4395: Siletz Valley Early College Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00391959%

Employer’s proportionate share at MD  
0.00315540%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 528,362

Employer’s proportionate share of system NPL/(A) at MD  
$ 478,002

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 798,831
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 213,183

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 92,833

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (35,484)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,058

Employer’s Total Pension Expense/(Income)  
$ 62,407

Deferred Outflow of Resources  
Deferred Inflow of Resources

Differences between expected and actual experience  
$ 16,260  
$ 0

Changes of assumptions  
$ 111,134  
$ 0

Net difference between projected and actual earnings on investments  
$ 0  
$ 21,226

Changes in proportionate share  
$ 0  
$ 110,420

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 29,782  
$ 2,423

Total (prior to post-MD contributions)  
$ 157,176  
$ 134,069

Contributions subsequent to the MD  
TBD  
N/A

Net Deferred Outflow/(Inflow) of Resources  
$ 23,107

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>$ 30,915</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>19,015</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(21,014)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(6,348)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>540</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 23,107</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00405202%
Employer’s proportionate share at MD  0.00712118%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 546,214
**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,078,765
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 1,802,820
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 481,117

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 209,508
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (10,586)
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 11,250

**Employer’s Total Pension Expense/(Income)**  $ 210,172

| Differences between expected and actual experience | $ 36,696 | $ 0 |
| Changes of assumptions | $ 250,811 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 47,903 |
| Changes in proportionate share | $ 253,647 | $ 214,482 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 43,490 | $ 6,026 |
| Total (prior to post-MD contributions) | $ 584,644 | $ 268,411 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 316,233 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 135,696</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 97,998</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,448</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 62,131</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 18,961</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 316,233</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00902692%

Employer’s proportionate share at MD  
0.00907703%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,216,832

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,375,050

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,297,969

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 613,257

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 267,050

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (45,358)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 14,892

Employer’s Total Pension Expense/(Income)  
$ 236,584

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 46,775 | $ 0 |
| Changes of assumptions | $ 319,697 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 61,060 |
| Changes in proportionate share | $ 21,436 | $ 179,224 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 49,264 | $ 8,073 |
| Total (prior to post-MD contributions) | $ 437,172 | $ 248,357 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 188,815 |

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>$ 140,181</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>84,167</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(54,898)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,735</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,630</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 188,815</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$  0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (428,507)
  - 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)

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  
$  8,535

Differences between employer contributions and employer’s proportionate share of system contributions  
$  5,234

Total (prior to post-MD contributions)  
$ 13,769

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ (1,507,753)

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (473,221)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(474,922)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(434,274)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(125,336)</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>$ -1,507,753</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00399576%
Employer’s proportionate share at MD 0.00414597%

Employer’s proportionate share of system NPL/(A) at prior MD $538,630
Employer’s proportionate share of system NPL/(A) at MD $628,060

- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,049,607
- Sensitivity: NPL/(A) using discount rate 1.00% higher $280,107

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $121,976
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $61,904
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $59,972

Employer’s Total Pension Expense/(Income) $243,852

Deferred Outflow of Resources Deferred Inflow of Resources

| Differences between expected and actual experience | $21,365 | $0 |
| Changes of assumptions | $146,023 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $27,889 |
| Changes in proportionate share | $203,428 | $0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $130,845 | $0 |
| Total (prior to post-MD contributions) | $501,661 | $27,889 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $473,772 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$194,976</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>154,021</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>76,710</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>41,499</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,566</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$473,772</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4401: Ballston Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00353552%

Employer’s proportionate share at MD  
0.00377839%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 476,589

Employer’s proportionate share of system NPL/(A) at MD  
$ 572,376

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 956,549

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 255,273

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 111,162

- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,498)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 1,232

Employer’s Total Pension Expense/(Income)  
$ 107,896

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience  
$ 19,471 | $ 0
Changes of assumptions  
$ 133,076 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 25,417
Changes in proportionate share  
$ 25,654 | $ 33,270
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 12,142 | $ 11,594
Total (prior to post-MD contributions)  
$ 190,346 | $ 70,281
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 120,065

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 68,078</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>44,666</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(6,092)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>9,544</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,869</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 120,065</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00213853%
Employer’s proportionate share at MD 0.00238164%

Employer’s proportionate share of system NPL/(A) at prior MD $288,275
Employer’s proportionate share of system NPL/(A) at MD $360,787
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $602,943
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $160,907

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $70,069
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $(12,217)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $9,871

Employer’s Total Pension Expense/(Income) $67,723

| Differences between expected and actual experience | 12,273 | 0 |
| Changes of assumptions | 83,882 | 0 |
| Net difference between projected and actual earnings on investments | 0 | 16,021 |
| Changes in proportionate share | 43,848 | 108,842 |
| Differences between employer contributions and employer’s proportionate share of system contributions | 20,601 | 4,578 |
| Total (prior to post-MD contributions) | 160,604 | 129,441 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | 31,163 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$39,741</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>12,052</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(26,580)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>2,528</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,422</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$31,163</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01624656%

Employer’s proportionate share at MD  
0.01747163%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,190,042

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,646,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,423,172
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,180,407

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 514,022

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 707
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 30,241

Employer’s Total Pension Expense/(Income)  
$ 544,970

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 90,034 | $ 0 |
| Changes of assumptions | $ 615,358 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 117,529 |
| Changes in proportionate share | $ 121,283 | $ 105,568 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 90,551 | $ 9,990 |
| Total (prior to post-MD contributions) | $ 917,226 | $ 233,087 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 684,139 |

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>$ 359,983</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 253,047</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(8,708)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 58,454</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 21,361</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 684,139</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.02259297%

Employer’s proportionate share at MD  
0.02091890%

Employer’s proportionate share of system NPL/(A) at prior MD  
$3,045,541

Employer’s proportionate share of system NPL/(A) at MD  
$3,168,938

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$5,295,894

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$1,413,310

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$615,442

- Net amortization of employer-specific deferred amounts from:  
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (39,986)
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $25,975

Employer’s Total Pension Expense/(Income)  
$601,431

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $107,798 | $0 |
| Changes of assumptions | $736,772 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $140,719 |
| Changes in proportionate share | $15,608 | $191,920 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $69,373 | $0 |
| Total (prior to post-MD contributions) | $929,551 | $332,639 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $596,912 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$381,758</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$253,073</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(63,131)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>11,743</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>13,470</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$596,912</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01051882%

Employer’s proportionate share at MD  
0.00988465%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,417,941

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,497,394

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,502,429
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 667,821

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 290,810

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 457
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 18,179

Employer’s Total Pension Expense/(Income)  
$ 309,446

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 50,937</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 348,141</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 66,493</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 37,003</td>
<td>$ 59,333</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 44,797</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 480,878</td>
<td>$ 125,826</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>$ 355,052</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>$ 205,456</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 146,579</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (15,051)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 10,930</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 7,138</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 355,052</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  

December 31, 2016

Discount rate  

7.20%

Employer's proportionate share at prior MD  

0.01112150%

Employer's proportionate share at MD  

0.00864980%

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

$ 1,499,182

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

$ 1,310,331

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 2,189,810

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 584,392

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 254,480

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (37,469)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 20,683

Employer's Total Pension Expense/(Income)  

$ 237,694

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  

$ 44,574  

$ 0

Changes of assumptions  

$ 304,649  

$ 0

Net difference between projected and actual earnings on investments  

$ 0  

$ 58,186

Changes in proportionate share  

$ 39,182  

$ 224,035

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

$ 60,994  

$ 2,972

Total (prior to post-MD contributions)  

$ 449,399  

$ 285,193

Contributions subsequent to the MD  

TBD  

N/A

Net Deferred Outflow/(Inflow) of Resources  

$ 164,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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)]  
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>$122,467</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$91,401</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$6,438</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$7,240</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$3,057</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$230,602</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00925561%
Employer’s proportionate share at MD 0.00880281%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,247,660

Employer’s proportionate share of system NPL/(A) at MD $ 1,333,510
  • Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,228,547
  • Sensitivity: NPL/(A) using discount rate 1.00% higher $ 594,730

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income) $ 258,982
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (7,392)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 12,286

Employer’s Total Pension Expense/(Income) $ 263,876

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 45,362 $ 0
Changes of assumptions $ 310,038 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 59,215
Changes in proportionate share $ 83,538 $ 105,965
Differences between employer contributions and employer’s proportionate share of system contributions $ 37,193 $ 4,518
Total (prior to post-MD contributions) $ 476,131 $ 169,698
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 306,433

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>$ 170,163</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>113,372</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(2,458)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>18,522</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,834</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 306,433</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00516895%

Employer’s proportionate share at MD  
0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 696,776

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$ (123,699)
  - 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)  
$ (128,570)

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Changes of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 13,485 | $ 504,208 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 6,684 | $ 26,072 |
| Total (prior to post-MD contributions) | $ 20,169 | $ 530,280 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (510,111) |

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>1&lt;sup&gt;st&lt;/sup&gt; Fiscal Year</td>
<td>$ (128,268)</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Fiscal Year</td>
<td>(124,252)</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Fiscal Year</td>
<td>(127,204)</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(110,046)</td>
</tr>
<tr>
<td>5&lt;sup&gt;th&lt;/sup&gt; Fiscal Year</td>
<td>(20,341)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -510,111</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016  
Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00938834%  
Employer’s proportionate share at MD 0.01094603%  
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,265,552  
Employer’s proportionate share of system NPL/(A) at MD $ 1,658,179  
  - Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,771,131  
  - Sensitivity: NPL/(A) using discount rate 1.00% higher $ 739,529  

Employer Pension Expense for Measurement Period  
  - Employer’s proportionate share of collective system Pension Expense/(Income) $ 322,036  
  - Net amortization of employer-specific deferred amounts from:  
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 62,662  
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 26,783  

Employer’s Total Pension Expense/(Income) $ 411,481  

<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>$ 385,524</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 73,633</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 242,676</td>
<td>$ 15,688</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 49,087</td>
<td>$ 9,918</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 733,693</td>
<td>$ 99,239</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>$ 634,454</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>$ 293,434</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 218,021</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 48,138</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 59,458</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 15,404</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 634,454</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.02001644%
Employer’s proportionate share at MD 0.02051755%

Employer’s proportionate share of system NPL/(A) at prior MD $ 2,698,224
Employer’s proportionate share of system NPL/(A) at MD $ 3,108,139
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $ 5,194,287
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $ 1,386,194

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 603,634
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ (41,618)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 47,675

Employer’s Total Pension Expense/(Income) $ 609,691

<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>$ 105,730</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 722,636</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 156,901</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 1,026,681</td>
<td>$ 295,745</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 730,936</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>$ 395,601</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 279,024</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (28,262)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 60,240</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 24,332</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 730,936</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4418: Lewis And Clark Montessori Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.01382304%

Employer’s proportionate share at MD  
0.01775859%

Employer’s proportionate share of system NPL/(A) at prior MD  
$1,863,351

Employer’s proportionate share of system NPL/(A) at MD  
$2,690,192

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $4,495,820

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $1,199,795

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $522,464

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $80,909
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $46,223

Employer's Total Pension Expense/(Income)  
$649,596

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$91,512 | $0
Changes of assumptions  
$625,465 | $0
Net difference between projected and actual earnings on investments  
$0 | $119,460
Changes in proportionate share  
$467,746 | $124,506
Differences between employer contributions and employer’s proportionate share of system contributions  
$137,633 | $0
Total (prior to post-MD contributions)  
$1,322,356 | $243,966
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$1,078,390

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>$463,602</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$344,481</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$98,443</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$137,969</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$33,894</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$1,078,390</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00400686%
Employer’s proportionate share at MD 0.00495960%

Employer’s proportionate share of system NPL/(A) at prior MD $ 540,126
Employer’s proportionate share of system NPL/(A) at MD $ 751,314

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,255,588
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 335,077

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 145,913
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 32,336
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 20,028

Employer’s Total Pension Expense/(Income) $ 198,277

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes of assumptions</td>
<td>$ 25,557</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 174,679</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>$ 146,193</td>
<td>$ 33,363</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>$ 67,203</td>
<td>$ 15,600</td>
<td></td>
</tr>
</tbody>
</table>

Total (prior to post-MD contributions) $ 413,632 $ 48,963

Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $ 364,669

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>$ 146,468</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>117,525</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>45,167</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>45,370</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,139</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 364,669</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.04418750%

Employer’s proportionate share at MD  
0.04474518%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  5,956,492

Employer’s proportionate share of system NPL/(A) at MD  
$  6,778,305

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  11,327,829
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  3,023,046

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  1,316,420

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  145,368
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  142,237

Employer’s Total Pension Expense/(Income)  
$  1,604,025

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 230,578 | $ 0  |
| Changes of assumptions                             | $ 1,575,943 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 300,995 |
| Changes in proportionate share                     | $ 378,972 | $ 0  |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 385,984 | $ 0 |
| Total (prior to post-MD contributions)             | $ 2,571,477 | $ 300,995 |
| Contributions subsequent to the MD                | TBD       | N/A  |
| Net Deferred Outflow/(Inflow) of Resources         | $ 2,270,482 |

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>$ 1,128,642</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 837,952</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 93,216</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 160,424</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 50,248</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,270,482</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 March 4, 2019.
Measurement Date (MD) of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of 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)

<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 proportionate share</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 11,394</td>
<td>$ 20,571</td>
<td>N/A</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>$ 1,057</td>
<td>$ 1,678</td>
<td>N/A</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>$ 12,451</td>
<td>$ 22,249</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contributions subsequent to the MD</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>TBD</td>
<td>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>
</tr>
</thead>
<tbody>
<tr>
<td>$ (9,798)</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>$(1,237)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(1,722)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(4,967)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(1,872)</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>$ (9,798)</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4422: Redmond Proficiency Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.03124093%

Employer’s proportionate share at MD  
0.03110195%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 4,211,289

Employer’s proportionate share of system NPL/(A) at MD  
$ 4,711,536

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 7,873,866

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 2,101,291

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 915,031

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
  $ (62,132)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
  $ 76,358

Employer’s Total Pension Expense/(Income)  
$ 929,257

Deferred Outflow of Resources

Differences between expected and actual experience  
$ 160,272

Changes of assumptions  
$ 1,095,423

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 26,307

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 220,826

Total (prior to post-MD contributions)  
$ 1,502,828

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 1,026,197

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 599,068</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>402,386</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(75,174)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>67,051</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>32,867</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,026,197</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00785130%
Employer’s proportionate share at MD 0.00765009%
Employer’s proportionate share of system NPL/(A) at prior MD $ 1,058,358
Employer’s proportionate share of system NPL/(A) at MD $ 1,158,888
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,936,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 516,851

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 225,069
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (14,883)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 24,643

Employer’s Total Pension Expense/(Income) $ 234,829

Deferred Outflow of Resources Deferred Inflow of Resources
Differences between expected and actual experience $ 39,422 $ 0
Changes of assumptions $ 269,439 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 51,461
Changes in proportionate share $ 10,251 $ 64,914
Differences between employer contributions and employer’s proportionate share of system contributions $ 73,342 $ 0
Total (prior to post-MD contributions) $ 392,454 $ 116,375
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 276,079

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 153,333</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>102,966</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,621)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>19,641</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>7,759</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 276,079</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00423485%

Employer’s proportionate share at MD  
0.01338530%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 570,859

Employer’s proportionate share of system NPL/(A) at MD  
$ 2,027,697

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 3,388,664
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 904,329

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 393,801
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 159,031
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 32,008

Employer’s Total Pension Expense/(Income)  
$ 584,840

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  
$ 68,976 | $ 0
Changes of assumptions  
$ 471,436 | $ 0
Net difference between projected and actual earnings on investments  
$ 0 | $ 90,041
Changes in proportionate share  
$ 757,847 | $ 67,911
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 114,276 | $ 6,970
Total (prior to post-MD contributions)  
$ 1,412,535 | $ 164,922
Contributions subsequent to the MD  
TBD | N/A
Net Deferred Outflow/(Inflow) of Resources  
$ 1,247,613

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>$ 445,259</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 372,136</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 169,969</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 211,263</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 48,985</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,247,613</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00020952%

Employer’s proportionate share at MD  
0.00013402%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 28,243

Employer’s proportionate share of system NPL/(A) at MD  
$ 20,302

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 33,929

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 9,055

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 3,943

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (4,706)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ (212)

Employer’s Total Pension Expense/(Income)  
$ (975)

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 691 | $ 0 |
| Changes of assumptions | $ 4,720 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 902 |
| Changes in proportionate share | $ 0 | $ 14,945 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 942 | $ 635 |
| Total (prior to post-MD contributions) | $ 6,353 | $ 16,482 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (10,129) |

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>$ (2,329)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(2,738)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(3,460)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(1,472)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(130)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ -10,129</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00115706%

Employer’s proportionate share at MD  
0.00109238%

Employer’s proportionate share of system NPL/(A) at prior MD  
$155,972

Employer’s proportionate share of system NPL/(A) at MD  
$165,481

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $276,550

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $73,803

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $32,138

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $7,174
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $1,073

Employer’s Total Pension Expense/(Income)  
$26,037

Deferred Outflow of Resources  
$5,629  0

Deferred Inflow of Resources  
$38,474  0

Net difference between projected and actual earnings on investments  
$0  $7,348

Changes in proportionate share  
$852  $21,487

Differences between employer contributions and employer’s proportionate share of system contributions  
$4,122  $735

Total (prior to post-MD contributions)  
$49,077  $29,570

Contributions subsequent to the MD  
TBD  N/A

Net Deferred Outflow/(Inflow) of Resources  
$19,507

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>$14,485</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$8,043</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(4,771)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$948</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$800</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$19,507</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ (310,595)
  - 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)

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 0 | $ 0 |
| Charges of assumptions | $ 0 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 0 |
| Changes in proportionate share | $ 2,053 | $ 912,571 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 3,085 | $ 92,282 |
| Total (prior to post-MD contributions) | $ 5,138 | $ 1,004,853 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ (999,715) |

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 (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ (359,949)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(345,033)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(236,285)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(58,448)</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>$ -999,715</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)   December 31, 2016
Discount rate   7.20%
Employer’s proportionate share at prior MD   0.00383777%
Employer’s proportionate share at MD   0.00427264%

Employer’s proportionate share of system NPL/(A) at prior MD   $  517,333
Employer’s proportionate share of system NPL/(A) at MD   $ 647,249
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% lower   $ 1,081,675
  ▪  Sensitivity: NPL/(A) using discount rate 1.00% higher   $ 288,665

Employer Pension Expense for Measurement Period
  ▪  Employer’s proportionate share of collective system Pension Expense/(Income)   $ 125,703
  ▪  Net amortization of employer-specific deferred amounts from:
    o  Changes in proportionate share (per paragraph 54 of GASB 68)   $ (18,999)
    o  Differences between employer contributions and employer’s proportionate
       share of system contributions (per paragraph 55 of GASB 68)   $  4,271

Employer’s Total Pension Expense/(Income)   $ 110,975

<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>$ 22,017</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 150,484</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 28,741</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 144,188</td>
<td>$ 146,040</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 28,114</td>
<td>$ 9,120</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 344,803</td>
<td>$ 183,901</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>$ 160,902</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>$ 65,780</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 41,389</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 19,574</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 28,302</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 5,857</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 160,902</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00573575%

Employer’s proportionate share at MD  
0.00980668%

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 773,181

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,485,583

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
$ 2,482,690

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
$ 662,553

Employer Pension Expense for Measurement Period

▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
$ 288,516

▪ Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68)  
$ 31,169
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$ 16,244

Employer’s Total Pension Expense/(Income)  
$ 335,929

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $ 50,535 | $ 0 |
| Changes of assumptions | $ 345,395 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 65,968 |
| Changes in proportionate share | $ 360,392 | $ 201,645 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 55,875 | $ 4,868 |
| Total (prior to post-MD contributions) | $ 812,197 | $ 272,481 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  
$ 539,716

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>$ 231,981</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 173,594</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 21,613</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 87,076</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 25,452</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 539,716</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.03619347%
Employer’s proportionate share at MD  0.03775426%

Employer’s proportionate share of system NPL/(A) at prior MD  $  4,878,893
Employer’s proportionate share of system NPL/(A) at MD  $ 5,719,273

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $  9,557,986
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $  2,550,730

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 1,110,745
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (29,318)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $  1,325

Employer’s Total Pension Expense/(Income)  $ 1,082,752

Deferred Outflow of Resources

<table>
<thead>
<tr>
<th>Differences between expected and actual experience</th>
<th>Deferred Outflow of Resources</th>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 194,553</td>
<td>$ 0</td>
<td>$ 253,968</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 1,329,720</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 253,968</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 187,092</td>
<td>$ 323,354</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 80,720</td>
<td>$ 198,645</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 1,792,085</td>
<td>$ 775,967</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>$ 1,016,118</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>$ 680,790</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>430,129</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(154,245)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>29,149</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>30,294</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,016,118</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00432736%

Employer’s proportionate share at MD  
0.00690835%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  583,330

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,046,524

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 1,748,939

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 466,738

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 203,246

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 49,499
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 18,897

Employer’s Total Pension Expense/(Income)  
$ 271,642

Deferred Outflow of Resources  
Differences between expected and actual experience  
$ 35,600

Changes of assumptions  
$ 243,315

Net difference between projected and actual earnings on investments  
$ 0

Changes in proportionate share  
$ 229,738

Differences between employer contributions and employer’s proportionate share of system contributions  
$ 55,262

Total (prior to post-MD contributions)  
$ 563,915

Contributions subsequent to the MD  
TBD

Net Deferred Outflow/(Inflow) of Resources  
$ 488,225

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>$ 197,934</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>151,257</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>51,288</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>70,630</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>17,116</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 488,225</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4436: Academy Of Arts & Academics

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00724263%
Employer’s proportionate share at MD 0.00783401%

Employer’s proportionate share of system NPL/(A) at prior MD $ 976,309
Employer’s proportionate share of system NPL/(A) at MD $ 1,186,749

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,983,282
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 529,277

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 230,480
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 4,795
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 14,663

Employer’s Total Pension Expense/(Income) $ 249,938

Deferred Outflow of Resources  Deferred Inflow of Resources

Differences between expected and actual experience $ 40,370 $ 0
Changes of assumptions $ 275,917 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 52,698
Changes in proportionate share $ 61,848 $ 46,888
Differences between employer contributions and employer’s proportionate share of system contributions $ 55,810 $ 4,853
Total (prior to post-MD contributions) $ 433,945 $ 104,439
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 329,506

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 167,007</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>118,273</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(885)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>33,627</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>11,483</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 329,506</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00989113%

Employer’s proportionate share at MD  
0.01052659%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,333,328

**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,594,640

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,664,944
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 711,191

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 309,696
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ (8,577)
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 24,830

**Employer’s Total Pension Expense/(Income)**  $ 325,949

Deferred Outflow of Resources  | Deferred Inflow of Resources
---|---
Differences between expected and actual experience  | $ 54,245  | $ 0
Changes of assumptions  | $ 370,751  | $ 0
Net difference between projected and actual earnings on investments  | $ 0  | $ 70,811
Changes in proportionate share  | $ 52,517  | $ 53,590
Differences between employer contributions and employer’s proportionate share of system contributions  | $ 76,447  | $ 0
Total (prior to post-MD contributions)  | $ 553,960  | $ 124,401
Contributions subsequent to the MD  | TBD  | N/A
Net Deferred Outflow/(Inflow) of Resources  | $ 429,559

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 216,044</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 156,779</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 4,183</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 39,413</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 13,139</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 429,559</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ (39,431)
  - 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 $ 0 $ 0
- Changes in proportionate share $ 0 $ 59,525
- Differences between employer contributions and employer’s proportionate share of system contributions $ 0 $ 10,275
- Total (prior to post-MD contributions) $ 0 $ 69,800
- Contributions subsequent to the MD TBD N/A
- Net Deferred Outflow/(Inflow) of Resources $ (69,800)

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>$ (49,385)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>(18,974)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(1,441)</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>$ -69,800</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00472539%

Employer’s proportionate share at MD  
0.00605471%

Employer’s proportionate share of system NPL/(A) at prior MD  
$636,984

Employer’s proportionate share of system NPL/(A) at MD  
$917,209

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
$1,532,829
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
$409,065

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
$178,132

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
$42,624
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
$14,098

Employer’s Total Pension Expense/(Income)  
$234,854

Deferred Outflow of Resources  
Deferred Inflow of Resources

- Differences between expected and actual experience  
$31,201  
$0
- Changes of assumptions  
$213,249  
$0
- Net difference between projected and actual earnings on investments  
$0  
$40,729
- Changes in proportionate share  
$194,515  
$27,740
- Differences between employer contributions and employer’s proportionate share of system contributions  
$35,442  
$1,043
- Total (prior to post-MD contributions)  
$474,407  
$69,512
- Contributions subsequent to the MD  
TBD  
N/A
- Net Deferred Outflow/(Inflow) of Resources  
$404,895

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>$170,416</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$131,807</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$44,405</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$47,338</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$10,928</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$404,895</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer's proportionate share at prior MD  
0.03171647%

Employer's proportionate share at MD  
0.04051939%

Employer's proportionate share of system NPL/(A) at prior MD  
$ 4,275,392

Employer's proportionate share of system NPL/(A) at MD  
$ 6,138,154

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 10,258,015

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 2,737,546

Employer Pension Expense for Measurement Period  

- Employer's proportionate share of collective system Pension Expense/(Income)  
  $ 1,192,096

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 347,682
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 187,036

Employer's Total Pension Expense/(Income)  
$ 1,726,814

<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></td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td></td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td></td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td></td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td></td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td></td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td></td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</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>$ 1,299,241</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>1,044,179</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>355,227</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>372,471</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>87,830</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,158,949</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68 
Employer #4443: Knova Learning Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016
Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01262643%
Employer’s proportionate share at MD  0.01264728%
Employer’s proportionate share of system NPL/(A) at prior MD  $  1,702,048
Employer’s proportionate share of system NPL/(A) at MD  $ 1,915,896
  - Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 3,201,825
  - Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 854,468

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income)  $ 372,088
  - Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (82,636)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 21,357

Employer’s Total Pension Expense/(Income)  $ 310,809

| Differences between expected and actual experience | $ 65,173 | $ 0 |
| Changes of assumptions | $ 445,442 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 85,077 |
| Changes in proportionate share | $ 12,691 | $ 222,639 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 72,622 | $ 6,898 |
| Total (prior to post-MD contributions) | $ 595,928 | $ 314,614 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 281,314 |

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>$ 177,505</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 102,385</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (38,766)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 27,828</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 12,363</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 281,314</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)
December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00539646%
Employer’s proportionate share at MD 0.00510859%

Employer’s proportionate share of system NPL/(A) at prior MD $727,445
Employer’s proportionate share of system NPL/(A) at MD $773,884
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $1,293,307
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $345,143

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $150,297
  ▪ Net amortization of employer-specific deferred amounts from:
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) $ (8,434)
    ○ Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $19,358

Employer’s Total Pension Expense/(Income) $161,221

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience $26,325 $0
Changes of assumptions $179,927 $0
Net difference between projected and actual earnings on investments $0 $34,365
Changes in proportionate share $43,038 $83,188
Differences between employer contributions and employer’s proportionate share of system contributions $41,003 $0

Total (prior to post-MD contributions) $290,293 $117,553
Contributions subsequent to the MD TBD N/A

Net Deferred Outflow/(Inflow) of Resources $172,740

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$105,608</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>74,328</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(15,416)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,057</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>4,164</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$172,740</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer's proportionate share at prior MD  0.01165827%
Employer's proportionate share at MD  0.01153220%

Employer's proportionate share of system NPL/(A) at prior MD  $ 1,571,539
Employer's proportionate share of system NPL/(A) at MD  $ 1,746,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,919,528
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 779,131

Employer's proportionate share of collective system Pension Expense/(Income)  $ 339,282
Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 46,822
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 25,657

Employer's Total Pension Expense/(Income)  $ 411,761

<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>$ 59,427</td>
<td>$ 0</td>
<td></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>$ 406,169</td>
<td>$ 0</td>
<td></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>$ 77,576</td>
<td></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>$ 173,681</td>
<td>$ 22,656</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>$ 64,532</td>
<td>$ 0</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>$ 703,809</td>
<td>$ 100,232</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>

Net Deferred Outflow/(Inflow) of Resources  $ 603,577

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>$ 290,506</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>221,005</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>42,112</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>39,479</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>10,475</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 603,577</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.01037210%
Employer’s proportionate share at MD  0.01235834%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 1,398,163
**Employer’s proportionate share of system NPL/(A) at MD**  $ 1,872,126
- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 3,128,676
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 834,947

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 363,587
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 62,292
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 23,854

**Employer’s Total Pension Expense/(Income)**  $ 449,733

| Differences between expected and actual experience | $ 63,684 | $ 0 |
| Changes of assumptions | $ 435,266 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 83,133 |
| Changes in proportionate share | $ 296,116 | $ 34,574 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 61,197 | $ 238 |

Total (prior to post-MD contributions)  $ 856,263  $ 117,945
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $ 738,318

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 319,497</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 250,609</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 69,610</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 79,186</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 19,416</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 738,318</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016  

Discount rate  
7.20%  
Employer’s proportionate share at prior MD  
0.01746145%  
Employer’s proportionate share at MD  
0.01669818%  

Employer’s proportionate share of system NPL/(A) at prior MD  
$ 2,353,810  
Employer’s proportionate share of system NPL/(A) at MD  
$ 2,529,554  
- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $ 4,227,363  
- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $ 1,128,152  

Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 491,267  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 26,265  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 49,670  

Employer’s Total Pension Expense/(Income)  
$ 567,202  

Deferred Outflow of Resources  
Deferred Inflow of Resources  

<table>
<thead>
<tr>
<th>Description</th>
<th>Outflow</th>
<th>Inflow</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 86,048</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 588,117</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 112,327</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 87,068</td>
<td>$ 78,499</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 125,141</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 886,374</td>
<td>$ 190,826</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
<td>N/A</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 695,548</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>$ 390,799</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 274,072</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ (13,008)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 29,434</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 14,251</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 695,548</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4449: Mosier Middle School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00401301%
Employer’s proportionate share at MD  0.00000000%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 540,955
Employer’s proportionate share of system NPL/(A) at MD  $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 0
  • Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 0

Employer Pension Expense for Measurement Period
  • Employer’s proportionate share of collective system Pension Expense/(Income)  $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $ (85,012)
    o 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)  $ (87,549)

<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>$ 7,801</td>
<td>$ 366,701</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 4,186</td>
<td>$ 20,531</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 11,987</td>
<td>$ 387,232</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>$ (375,245)</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>$(88,533)</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$(91,895)</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$(95,006)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(84,016)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(15,795)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$(375,245)</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016
Discount rate  
7.20%
Employer’s proportionate share at prior MD  
0.01094563%
Employer’s proportionate share at MD  
0.01190185%
Employer’s proportionate share of system NPL/(A) at prior MD  
$ 1,475,475
Employer’s proportionate share of system NPL/(A) at MD  
$ 1,802,974
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower  
    $ 3,013,109
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher  
    $ 804,105

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  
    $ 350,157
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  
      $ (19,866)
    o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
      $ 20,307

Employer’s Total Pension Expense/(Income)  
$ 350,598

Differences between expected and actual experience  
$ 61,332
Changes of assumptions  
$ 419,188
Net difference between projected and actual earnings on investments  
$ 0
Changes in proportionate share  
$ 106,668
Differences between employer contributions and employer’s proportionate share of system contributions  
$ 55,974
Total (prior to post-MD contributions)  
$ 643,162
Contributions subsequent to the MD  
TBD
Net Deferred Outflow/(Inflow) of Resources  
$ 372,803

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 223,239</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>140,731</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(40,774)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>33,846</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>15,759</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 372,803</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00776972%
Employer's proportionate share at MD 0.00805101%

Employer's proportionate share of system NPL/(A) at prior MD $ 1,047,361

Employer's proportionate share of system NPL/(A) at MD $ 1,219,622

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,038,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 543,937

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 236,864
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 34,334
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 9,615

Employer's Total Pension Expense/(Income) $ 280,813

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 41,488 | $ 0 |
| Changes of assumptions | $ 283,560 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $54,158 |
| Changes in proportionate share | $ 98,543 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 14,393 | $ 3,494 |
| Total (prior to post-MD contributions) | $ 437,984 | $57,652 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources $ 380,332

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>$194,538</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>142,174</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>10,995</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>24,435</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>8,189</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$380,332</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 March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00190281%

Employer’s proportionate share at MD  
0.00254644%

Employer’s proportionate share of system NPL/(A) at prior MD  
$256,500

Employer’s proportionate share of system NPL/(A) at MD  
$385,752

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $644,665

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $172,041

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $74,917

- 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)  
    $3,989

Employer’s Total Pension Expense/(Income)  
$92,704

Deferred Outflow of Resources  
Deferred Inflow of Resources

| Differences between expected and actual experience | $13,122 | $0 |
| Changes of assumptions | $89,687 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $17,130 |
| Changes in proportionate share | $64,705 | $4,731 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $11,986 | $58 |
| Total (prior to post-MD contributions) | $179,500 | $21,919 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $157,581 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$66,221</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$52,336</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$14,699</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$19,456</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$4,870</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$157,581</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4453: Woodland Educational Initiative

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00615521%
Employer’s proportionate share at MD 0.00457125%

Employer’s proportionate share of system NPL/(A) at prior MD $ 829,725
Employer’s proportionate share of system NPL/(A) at MD $ 692,484
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 1,157,272
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 308,840

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 134,488
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 18,743
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 24,868

Employer’s Total Pension Expense/(Income) $ 178,099

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience $ 23,556 $ 0
Changes of assumptions $ 161,001 $ 0
Net difference between projected and actual earnings on investments $ 0 $ 30,750
Changes in proportionate share $ 116,431 $ 130,904
Differences between employer contributions and employer’s proportionate share of system contributions $ 61,968 $ 0
Total (prior to post-MD contributions) $ 362,956 $ 161,654
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $ 201,302

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>$ 128,013</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>89,939</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(7,286)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>(9,242)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>(123)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 201,302</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00915498%
Employer’s proportionate share at MD 0.01019746%

Employer’s proportionate share of system NPL/(A) at prior MD $ 1,234,095
Employer’s proportionate share of system NPL/(A) at MD $ 1,544,781
- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 2,581,621
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 688,954

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $ 300,013
- Net amortization of employer-specific deferred amounts from:
  o Changes in proportionate share (per paragraph 54 of GASB 68) $ 62,589
  o Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 37,519

Employer’s Total Pension Expense/(Income) $ 400,121

<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>$ 52,549</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 359,159</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 68,597</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 223,285</td>
<td>$ 35,553</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 88,788</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 723,781</td>
<td>$ 104,150</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>$ 619,631</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>$ 289,119</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 207,935</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 49,150</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 58,709</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 14,717</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 619,631</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  

| Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018 |

Actuarial Valuation Date (liability rolled forward to MD)  

| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016 |

Discount rate  

| Discount rate | 7.20% |

Employer’s proportionate share at prior MD  

| Employer’s proportionate share at prior MD | 0.00750785% |

Employer’s proportionate share at MD  

| Employer’s proportionate share at MD | 0.01038425% |

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

| Employer’s proportionate share of system NPL/(A) at prior MD | $ 1,012,061 |

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

| Employer’s proportionate share of system NPL/(A) at MD | $ 1,573,077 |

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  | Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 2,628,909 |

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  | Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 701,574 |

Employer Pension Expense for Measurement Period  

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  | Employer’s proportionate share of collective system Pension Expense/(Income) | $ 305,509 |

- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    | Changes in proportionate share (per paragraph 54 of GASB 68) | $ 102,210 |
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    | Differences between employer contributions and employer’s proportionate share of system contributions | $ 40,594 |

Employer’s Total Pension Expense/(Income)  

| Employer’s Total Pension Expense/(Income) | $ 448,313 |

Deferred Outflow of Resources  

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

Deferred Inflow of Resources  

<table>
<thead>
<tr>
<th>Deferred Inflow of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0</td>
</tr>
<tr>
<td>$ 69,854</td>
</tr>
<tr>
<td>$ 14,578</td>
</tr>
<tr>
<td>$ 0</td>
</tr>
<tr>
<td>$ 84,432</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>$ 336,718</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>259,350</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>68,911</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>87,792</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>22,508</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 775,279</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 March 4, 2019.
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, 2018
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016

Discount rate | 7.20%
Employer's proportionate share at prior MD | 0.00868144%
Employer's proportionate share at MD | 0.01021473%

Employer's proportionate share of system NPL/(A) at prior MD | $1,170,261
Employer's proportionate share of system NPL/(A) at MD | $1,547,397

- Sensitivity: NPL/(A) using discount rate 1.00% lower | $2,585,993
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $690,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) | $300,521
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $35,819
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $46,527

**Employer's Total Pension Expense/(Income)** | $382,867

<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>$52,638</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$359,767</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>$279,271</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$76,247</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$767,923</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$441,136</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>$265,411</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$163,358</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(35,104)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$31,994</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$15,477</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$441,136</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
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, 2018

Actuarial Valuation Date (liability rolled forward to MD) 
December 31, 2016

Discount rate 7.20%

Employer’s proportionate share at prior MD 0.00072414%
Employer’s proportionate share at MD 0.00082504%

Employer’s proportionate share of system NPL/(A) at prior MD $ 97,614

Employer’s proportionate share of system NPL/(A) at MD $ 124,983

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 208,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 55,741

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 24,273
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 3,928
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 1,901

Employer’s Total Pension Expense/(Income) $ 30,102

Deferred Outflow of Resources

| Differences between expected and actual experience | $ 4,252 | $ 0 |
| Changes of assumptions | $ 29,058 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 5,550 |
| Changes in proportionate share | $ 17,932 | $ 10,386 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 4,756 | $ 491 |
| Total (prior to post-MD contributions) | $ 55,998 | $ 16,427 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 39,571 |

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 21,125</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>14,527</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>(482)</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>3,194</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,206</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 39,571</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00072414%
Employer's proportionate share at MD | 0.00082502%

Employer’s proportionate share of system NPL/(A) at prior MD | $ 97,614
Employer’s proportionate share of system NPL/(A) at MD | $ 124,980
  - Sensitivity: NPL/(A) using discount rate 1.00% lower | $ 208,865
  - Sensitivity: NPL/(A) using discount rate 1.00% higher | $ 55,739

Employer Pension Expense for Measurement Period
  - Employer’s proportionate share of collective system Pension Expense/(Income) | $ 24,272
  - Net amortization of employer-specific deferred amounts from:
    - Changes in proportionate share (per paragraph 54 of GASB 68) | $ 288
    - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $ 785

Employer’s Total Pension Expense/(Income) | $ 25,345

<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>$ 4,251</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 29,058</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>$ 17,215</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 5,319</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 55,843</td>
</tr>
<tr>
<td>Contributions subsequent to the MD</td>
<td>TBD</td>
</tr>
<tr>
<td>Net Deferred Outflow/(Inflow) of Resources</td>
<td>$ 39,853</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>$ 16,954</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>13,167</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>3,587</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>4,941</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>$ 39,853</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00698941%
Employer's proportionate share at MD 0.00687775%
Employer's proportionate share of system NPL/(A) at prior MD $942,175
Employer’s proportionate share of system NPL/(A) at MD $1,041,889
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,741,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher $464,670

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) $202,346
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $93,052
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $40,716

Employer’s Total Pension Expense/(Income) $336,114

Deferred Outflow of Resources
| Differences between expected and actual experience | $35,442 | $0 |
| Changes of assumptions | $242,237 | $0 |
| Net difference between projected and actual earnings on investments | $0 | $46,266 |
| Changes in proportionate share | $256,822 | $9,228 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $128,377 | $0 |

Total (prior to post-MD contributions) $662,878 $55,494
Contributions subsequent to the MD TBD N/A
Net Deferred Outflow/(Inflow) of Resources $607,384

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$264,484</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$220,573</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$74,029</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$40,131</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$8,168</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$607,384</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018.

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016.

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00388265%

Employer’s proportionate share at MD  
0.00749962%

Employer’s proportionate share of system NPL/(A) at prior MD  
$  523,383

Employer’s proportionate share of system NPL/(A) at MD  
$ 1,136,094

- Sensitivity: NPL/(A) using discount rate 1.00% lower  
  $  1,898,627

- Sensitivity: NPL/(A) using discount rate 1.00% higher  
  $  506,685

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $  220,642

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $  130,283
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $  26,402

Employer’s Total Pension Expense/(Income)  
$  377,327

Deferred Outflow of Resources | Deferred Inflow of Resources
--- | ---
Differences between expected and actual experience | $  38,647 | $  0
Changes of assumptions | $  264,140 | $  0
Net difference between projected and actual earnings on investments | $  0 | $  50,449
Changes in proportionate share | $  486,063 | $  0
Differences between employer contributions and employer’s proportionate share of system contributions | $  77,338 | $  0
Total (prior to post-MD contributions) | $  866,188 | $  50,449
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $  815,739

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>$  299,220</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>256,346</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>131,038</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>107,481</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>21,653</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$  815,739</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] | June 30, 2018
---|---
Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2016
Discount rate | 7.20%
Employer’s proportionate share at prior MD | 0.00434338%
Employer’s proportionate share at MD | 0.00351275%

Employer’s proportionate share of system NPL/(A) at prior MD | $585,489
Employer’s proportionate share of system NPL/(A) at MD | $532,135
- Sensitivity: NPL/(A) using discount rate 1.00% lower | $889,299
- Sensitivity: NPL/(A) using discount rate 1.00% higher | $237,326

Employer Pension Expense for Measurement Period
- Employer’s proportionate share of collective system Pension Expense/(Income) | $103,346
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) | $46,635
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) | $(1,138)

Employer’s Total Pension Expense/(Income) | $148,843

| Differences between expected and actual experience | $18,102 | $0
| Changes of assumptions | $123,720 | $0
| Net difference between projected and actual earnings on investments | $0 | $23,630
| Changes in proportionate share | $186,781 | $68,647
| Differences between employer contributions and employer’s proportionate share of system contributions | $24,303 | $52,106
| Total (prior to post-MD contributions) | $352,906 | $144,383
| Contributions subsequent to the MD | TBD | N/A
| Net Deferred Outflow/(Inflow) of Resources | $208,523

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$112,259</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$89,934</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$15,572</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$(7,348)</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$(1,894)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$208,523</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4462: Bend International School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00380173%
Employer’s proportionate share at MD  0.00836333%

Employer’s proportionate share of system NPL/(A) at prior MD  $ 512,475
Employer’s proportionate share of system NPL/(A) at MD  $ 1,266,934

- Sensitivity: NPL/(A) using discount rate 1.00% lower  $ 2,117,287
- Sensitivity: NPL/(A) using discount rate 1.00% higher  $ 565,038

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  $ 246,052
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  $ 149,640
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  $ 28,415

Employer’s Total Pension Expense/(Income)  $ 424,107

Deferred Outflow of Resources  Deferred Inflow of Resources

| Differences between expected and actual experience | $ 43,097 | $ 0 |
| Changes of assumptions | $ 294,560 | $ 0 |
| Net difference between projected and actual earnings on investments | $ 0 | $ 56,259 |
| Changes in proportionate share | $ 574,597 | $ 0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $ 85,675 | $ 0 |
| Total (prior to post-MD contributions) | $ 997,929 | $ 56,259 |
| Contributions subsequent to the MD | TBD | N/A |

Net Deferred Outflow/(Inflow) of Resources  $ 941,670

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>$ 337,005</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>290,051</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>157,485</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>131,006</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>26,123</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 941,670</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 March 4, 2019.
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, 2018  
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016  
Discount rate 7.20%  
Employer’s proportionate share at prior MD 0.00249902%  
Employer’s proportionate share at MD 0.00488570%  
Employer’s proportionate share of system NPL/(A) at prior MD $336,869  
Employer’s proportionate share of system NPL/(A) at MD $740,119  
- Sensitivity: NPL/(A) using discount rate 1.00% lower $1,236,879  
- Sensitivity: NPL/(A) using discount rate 1.00% higher $330,085  
Employer Pension Expense for Measurement Period  
- Employer’s proportionate share of collective system Pension Expense/(Income) $143,739  
- Net amortization of employer-specific deferred amounts from:  
  - Changes in proportionate share (per paragraph 54 of GASB 68) $86,325  
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $15,554  
Employer’s Total Pension Expense/(Income) $245,618  

Deferred Outflow of Resources  
Deferred Inflow of Resources  
Differences between expected and actual experience $25,177 $0  
Changes of assumptions $172,076 $0  
Net difference between projected and actual earnings on investments $0 $32,865  
Changes in proportionate share $327,140 $0  
Differences between employer contributions and employer’s proportionate share of system contributions $48,002 $0  
Total (prior to post-MD contributions) $572,395 $32,865  
Contributions subsequent to the MD TBD N/A  
Net Deferred Outflow/(Inflow) of Resources $539,530  

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>$194,735</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>167,305</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>90,253</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>72,883</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>14,354</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$539,530</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00136843%
Employer's proportionate share at MD 0.00290493%

Employer’s proportionate share of system NPL/(A) at prior MD $ 184,465
Employer’s proportionate share of system NPL/(A) at MD $ 440,059

- Sensitivity: NPL/(A) using discount rate 1.00% lower $ 735,421
- Sensitivity: NPL/(A) using discount rate 1.00% higher $ 196,261

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income) $ 85,464
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) $ 51,788
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68) $ 11,566

Employer’s Total Pension Expense/(Income) $ 148,818

<table>
<thead>
<tr>
<th>Difference in Resources</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>$ 14,969</td>
<td>$ 0</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>$ 102,313</td>
<td>$ 0</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on investments</td>
<td>$ 0</td>
<td>$ 19,541</td>
</tr>
<tr>
<td>Changes in proportionate share</td>
<td>$ 198,111</td>
<td>$ 0</td>
</tr>
<tr>
<td>Differences between employer contributions and employer’s proportionate share of system contributions</td>
<td>$ 35,425</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total (prior to post-MD contributions)</td>
<td>$ 350,818</td>
<td>$ 19,541</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 $ 331,277

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>$ 118,564</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>102,255</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>55,876</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>45,577</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>9,006</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 331,277</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer’s proportionate share at prior MD 0.00000000%
Employer’s proportionate share at MD 0.00107992%

Employer’s proportionate share of system NPL/(A) at prior MD $  0
Employer’s proportionate share of system NPL/(A) at MD $  163,594
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower $  273,396
  ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher $  72,961

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income) $ 31,772
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $  21,250
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68) $  7,746

Employer’s Total Pension Expense/(Income) $  60,768

| Differences between expected and actual experience | $  5,565 | $  0 |
| Changes of assumptions | $ 38,035 | $  0 |
| Net difference between projected and actual earnings on investments | $  0 | $  7,264 |
| Changes in proportionate share | $  89,249 | $  0 |
| Differences between employer contributions and employer’s proportionate share of system contributions | $  29,720 | $  0 |
| Total (prior to post-MD contributions) | $ 162,569 | $  7,264 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 155,305 |

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>$ 49,520</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>43,458</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>27,366</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>28,826</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>6,134</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 155,305</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 March 4, 2019.
Oregon Public Employees Retirement System  
Schedule of Pension Amounts under GASB 68  
Employer #4467: Cannon Beach Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  
June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD)  
December 31, 2016

Discount rate  
7.20%

Employer’s proportionate share at prior MD  
0.00000000%

Employer’s proportionate share at MD  
0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer’s proportionate share of collective system Pension Expense/(Income)  
  $ 0

- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68)  
    $ 0
  - Differences between employer contributions and employer’s proportionate share of system contributions (per paragraph 55 of GASB 68)  
    $ 5,847

Employer’s Total Pension Expense/(Income)  
$ 5,847

Deferred Outflow of Resources | Deferred Inflow of Resources
---|---
Differences between expected and actual experience | $ 0 | $ 0
Changes of assumptions | $ 0 | $ 0
Net difference between projected and actual earnings on investments | $ 0 | $ 0
Changes in proportionate share | $ 0 | $ 0
Differences between employer contributions and employer’s proportionate share of system contributions | $ 24,558 | $ 0
Total (prior to post-MD contributions) | $ 24,558 | $ 0
Contributions subsequent to the MD | TBD | N/A
Net Deferred Outflow/(Inflow) of Resources | $ 24,558

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>$ 5,847</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>5,847</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>5,847</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>5,847</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>1,170</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 24,558</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 March 4, 2019.
Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

Employer Pension Expense for Measurement Period
  • Employer's proportionate share of collective system Pension Expense/(Income) $ 0
  • Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68) $ 0
    o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) $ 17,267

Employer's Total Pension Expense/(Income) $ 17,267

| 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 | $ 72,521 | $ 0 |
| Total (prior to post-MD contributions) | $ 72,521 | $ 0 |
| Contributions subsequent to the MD | TBD | N/A |
| Net Deferred Outflow/(Inflow) of Resources | $ 72,521 |

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>$ 17,267</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>17,267</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>17,267</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>17,267</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>3,453</td>
</tr>
<tr>
<td>Thereafter</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 72,521</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 March 4, 2019.
Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4469: Desert Sky Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]  June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)  December 31, 2016

Discount rate  7.20%
Employer’s proportionate share at prior MD  0.00000000%
Employer’s proportionate share at MD  0.00000000%

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

Employer Pension Expense for Measurement Period
  ▪ Employer’s proportionate share of collective system Pension Expense/(Income)  $  0
  ▪ Net amortization of employer-specific deferred amounts from:
    o Changes in proportionate share (per paragraph 54 of GASB 68)  $  0
    o Differences between employer contributions and employer’s proportionate
      share of system contributions (per paragraph 55 of GASB 68)  $  1,808

Employer’s Total Pension Expense/(Income)  $  1,808

Deferred Outflow of Resources  Deferred Inflow of Resources
Differences between expected and actual experience  $  0  $  0
Changes of assumptions  $  0  $  0
Net difference between projected and actual earnings on investments  $  0  $  0
Changes in proportionate share  $  0  $  0
Differences between employer contributions and employer’s proportionate share of system contributions  $  7,595  $  0
Total (prior to post-MD contributions)  $  7,595  $  0
Contributions subsequent to the MD  TBD  N/A
Net Deferred Outflow/(Inflow) of Resources  $  7,595

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

<table>
<thead>
<tr>
<th>Employer subsequent fiscal years</th>
<th>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Fiscal Year</td>
<td>$ 1,808</td>
</tr>
<tr>
<td>2nd Fiscal Year</td>
<td>$ 1,808</td>
</tr>
<tr>
<td>3rd Fiscal Year</td>
<td>$ 1,808</td>
</tr>
<tr>
<td>4th Fiscal Year</td>
<td>$ 1,808</td>
</tr>
<tr>
<td>5th Fiscal Year</td>
<td>$ 363</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$ 0</td>
</tr>
<tr>
<td>Total</td>
<td>$ 7,595</td>
</tr>
</tbody>
</table>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.