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 920 pages of this report will print. (There is one page per employer, and there are 920 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 920 pages of this report will print. (There is one page per employer, and there are 920 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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	23.72796136%
Employer's proportionate share at MD	25.46977306%
Employer's proportionate share of system NPL/(A) at prior MD	$ (537,845,185)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,462,337,169**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,529,296,338
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (279,566,395)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,439,430,179
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 6,796,699
o Differences between employer contributions and employer's proportionate share of system contributions	$ (4,978,922)
Employer's Total Pension Expense/(Income)	**$ 1,441,247,956**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 78,856,623	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 306,539,021
Changes in proportionate share	$ 29,905,475	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,527,352	$ 31,107,355
Total (prior to post-MD contributions)	$ 116,289,450	$ 337,646,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (221,356,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (126,520,482)
2nd Fiscal Year	(126,520,482)
3rd Fiscal Year	(126,520,482)
4th Fiscal Year	151,144,998
5th Fiscal Year	7,059,520
Thereafter	0
Total	$ (221,356,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2000: Lake County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04639831%
Employer's proportionate share at MD		0.04520887%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,051,717)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,595,650**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,264,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(496,231)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,554,990
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(4,641)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(19,627)
Employer's Total Pension Expense/(Income)	**$**	**2,530,722**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	139,971	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	544,107
Changes in proportionate share	$	0	$	20,422
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	74,965
Total (prior to post-MD contributions)	$	139,971	$	639,494
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(499,523)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (252,069)
2nd Fiscal Year	(252,069)
3rd Fiscal Year	(252,069)
4th Fiscal Year	247,969
5th Fiscal Year	8,714
Thereafter	0
Total	$ (499,523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.87225159%
Employer's proportionate share at MD	1.90745838%
Employer's proportionate share of system NPL/(A) at prior MD	$ (42,438,602)
Employer's proportionate share of system NPL/(A) at MD	**$ 109,515,985**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 264,312,755
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (20,937,025)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 107,800,456
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 137,380
o Differences between employer contributions and employer's proportionate share of system contributions	$ 105,327
Employer's Total Pension Expense/(Income)	**$ 108,043,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,905,656	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 22,957,033
Changes in proportionate share	$ 604,472	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 456,839	$ 0
Total (prior to post-MD contributions)	$ 6,966,967	$ 22,957,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,990,066)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,368,682)
2nd Fiscal Year	(9,368,682)
3rd Fiscal Year	(9,368,682)
4th Fiscal Year	11,485,318
5th Fiscal Year	630,661
Thereafter	0
Total	$ (15,990,066)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09453471%
Employer's proportionate share at MD	0.09499884%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,142,832)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,454,322**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,163,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,042,745)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,368,882
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 1,811
o Differences between employer contributions and employer's proportionate share of system contributions	$ (94,015)
Employer's Total Pension Expense/(Income)	**$ 5,276,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 294,125	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,143,349
Changes in proportionate share	$ 7,968	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 373,031
Total (prior to post-MD contributions)	$ 302,093	$ 1,516,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,214,287)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (570,889)
2nd Fiscal Year	(570,889)
3rd Fiscal Year	(570,889)
4th Fiscal Year	488,204
5th Fiscal Year	10,174
Thereafter	0
Total	$ (1,214,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.69347509%
Employer's proportionate share at MD	0.68282395%
Employer's proportionate share of system NPL/(A) at prior MD	$ (15,719,102)
Employer's proportionate share of system NPL/(A) at MD	**$ 39,204,073**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 94,617,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (7,494,948)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 38,589,955
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (41,562)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (140,063)
Employer's Total Pension Expense/(Income)	**$ 38,408,330**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,114,082	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 8,218,062
Changes in proportionate share	$ 0	$ 182,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 611,086
Total (prior to post-MD contributions)	$ 2,114,082	$ 9,012,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,897,937)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,622,270)
2nd Fiscal Year	(3,622,270)
3rd Fiscal Year	(3,622,270)
4th Fiscal Year	3,846,736
5th Fiscal Year	122,135
Thereafter	0
Total	$ (6,897,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04562247%
Employer's proportionate share at MD		0.04837080%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,034,131)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,777,191**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,702,647
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(530,937)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,733,687
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	10,724
o Differences between employer contributions and employer's proportionate share of system contributions	$	(12,275)
Employer's Total Pension Expense/(Income)	**$**	**2,732,136**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	149,760	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	582,162
Changes in proportionate share	$	47,187	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	49,053
Total (prior to post-MD contributions)	$	196,947	$	631,215
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(434,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (245,284)
2nd Fiscal Year	(245,284)
3rd Fiscal Year	(245,284)
4th Fiscal Year	286,109
5th Fiscal Year	15,475
Thereafter	0
Total	$ (434,268)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.64729583%
Employer's proportionate share at MD	0.62594662%
Employer's proportionate share of system NPL/(A) at prior MD	$ (14,672,350)
Employer's proportionate share of system NPL/(A) at MD	**$ 35,938,483**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 86,736,191
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,870,640)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 35,375,520
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (83,306)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (153,774)
Employer's Total Pension Expense/(Income)	**$ 35,138,440**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,937,985	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 7,533,521
Changes in proportionate share	$ 0	$ 366,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 42,792	$ 588,596
Total (prior to post-MD contributions)	$ 1,980,777	$ 8,488,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,507,889)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,391,128)
2nd Fiscal Year	(3,391,128)
3rd Fiscal Year	(3,391,128)
4th Fiscal Year	3,518,749
5th Fiscal Year	146,747
Thereafter	0
Total	$ (6,507,889)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06944483%
Employer's proportionate share at MD		0.06579371%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,574,116)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,777,520**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,116,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(722,178)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,718,347
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(14,247)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(6,700)
Employer's Total Pension Expense/(Income)	**$**	**3,697,400**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	203,703	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	791,854
Changes in proportionate share	$	0	$	62,687
Differences between employer contributions and employer's proportionate share of system contributions	$	15,705	$	36,969
Total (prior to post-MD contributions)	$	219,408	$	891,510
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(672,102)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (352,471)
2nd Fiscal Year	(352,471)
3rd Fiscal Year	(352,471)
4th Fiscal Year	371,064
5th Fiscal Year	14,248
Thereafter	0
Total	$ (672,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02218690%
Employer's proportionate share at MD		0.02249822%
Employer's proportionate share of system NPL/(A) at prior MD	$	(502,914)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,291,727**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,117,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(246,949)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,271,492
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,215
o Differences between employer contributions and employer's proportionate share of system contributions	$	(42,886)
Employer's Total Pension Expense/(Income)	**$**	**1,229,821**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	69,656	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	270,775
Changes in proportionate share	$	5,345	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	172,950
Total (prior to post-MD contributions)	$	75,001	$	443,725
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(368,724)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (155,036)
2nd Fiscal Year	(155,036)
3rd Fiscal Year	(155,036)
4th Fiscal Year	98,847
5th Fiscal Year	(2,463)
Thereafter	0
Total	$ (368,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2008: Lane County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.10305675%
Employer's proportionate share at MD	1.10813039%
Employer's proportionate share of system NPL/(A) at prior MD	$ (25,003,149)
Employer's proportionate share of system NPL/(A) at MD	**$ 63,622,878**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 153,551,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (12,163,281)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 62,626,248
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 19,798
o Differences between employer contributions and employer's proportionate share of system contributions	$ (856,160)
Employer's Total Pension Expense/(Income)	**$ 61,789,886**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,430,868	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 13,336,797
Changes in proportionate share	$ 87,110	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,343,286
Total (prior to post-MD contributions)	$ 3,517,978	$ 16,680,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,162,105)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,420,060)
2nd Fiscal Year	(6,420,060)
3rd Fiscal Year	(6,420,060)
4th Fiscal Year	5,908,815
5th Fiscal Year	189,260
Thereafter	0
Total	$ (13,162,105)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2009: Marion County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.78885591%
Employer's proportionate share at MD	0.80728556%
Employer's proportionate share of system NPL/(A) at prior MD	$ (17,881,113)
Employer's proportionate share of system NPL/(A) at MD	**$ 46,349,988**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 111,863,972
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (8,861,089)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 45,623,932
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 71,914
o Differences between employer contributions and employer's proportionate share of system contributions	$ (374,937)
Employer's Total Pension Expense/(Income)	**$ 45,320,909**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,499,426	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 9,716,008
Changes in proportionate share	$ 316,422	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,486,666
Total (prior to post-MD contributions)	$ 2,815,848	$ 11,202,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,386,826)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,370,810)
2nd Fiscal Year	(4,370,810)
3rd Fiscal Year	(4,370,810)
4th Fiscal Year	4,538,063
5th Fiscal Year	187,542
Thereafter	0
Total	$ (8,386,826)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2011: Washington County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.79762875%
Employer's proportionate share at MD	1.80368766%
Employer's proportionate share of system NPL/(A) at prior MD	$ (40,747,115)
Employer's proportionate share of system NPL/(A) at MD	**$ 103,558,029**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 249,933,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (19,797,996)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 101,935,830
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 23,642
o Differences between employer contributions and employer's proportionate share of system contributions	$ (218,413)
Employer's Total Pension Expense/(Income)	**$ 101,741,059**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,584,373	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 21,708,111
Changes in proportionate share	$ 104,027	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 810,083
Total (prior to post-MD contributions)	$ 5,688,400	$ 22,518,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,829,794)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,283,275)
2nd Fiscal Year	(9,283,275)
3rd Fiscal Year	(9,283,275)
4th Fiscal Year	10,514,800
5th Fiscal Year	505,231
Thereafter	0
Total	$ (16,829,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2012: Grant County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00344736%
Employer's proportionate share at MD	0.00691407%

Employer's proportionate share of system NPL/(A) at prior MD	$	(78,142)
Employer's proportionate share of system NPL/(A) at MD	**$**	**396,969**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	958,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(75,892)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	390,750
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	13,527
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(17,321)
Employer's Total Pension Expense/(Income)	**$**	**386,956**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	21,407	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	83,214
Changes in proportionate share	$	59,521	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	71,670
Total (prior to post-MD contributions)	$	80,928	$	154,884
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(73,956)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,633)
2nd Fiscal Year	(38,633)
3rd Fiscal Year	(38,633)
4th Fiscal Year	39,241
5th Fiscal Year	2,702
Thereafter	0
Total	$ (73,956)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.13520769%
Employer's proportionate share at MD		0.13243633%
Employer's proportionate share of system NPL/(A) at prior MD	$	(3,064,773)
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,603,781**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,351,442
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,453,674)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	7,484,670
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(10,814)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(61,643)
Employer's Total Pension Expense/(Income)	**$**	**7,412,213**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	410,034	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,593,925
Changes in proportionate share	$	0	$	47,582
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	241,419
Total (prior to post-MD contributions)	$	410,034	$	1,882,926
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,472,892)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(739,783)
2nd Fiscal Year		(739,783)
3rd Fiscal Year		(739,783)
4th Fiscal Year		723,260
5th Fiscal Year		23,198
Thereafter		0
Total	$	(1,472,892)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.54192562%
Employer's proportionate share at MD	0.54201376%
Employer's proportionate share of system NPL/(A) at prior MD	$ (12,283,908)
Employer's proportionate share of system NPL/(A) at MD	**$ 31,119,510**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 75,105,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,949,359)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 30,632,034
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 344
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (32,817)
Employer's Total Pension Expense/(Income)	**$ 30,599,561**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,678,122	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,523,355
Changes in proportionate share	$ 1,513	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,072	$ 182,022
Total (prior to post-MD contributions)	$ 1,757,707	$ 6,705,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,947,670)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,763,597)
2nd Fiscal Year	(2,763,597)
3rd Fiscal Year	(2,763,597)
4th Fiscal Year	3,183,330
5th Fiscal Year	159,790
Thereafter	0
Total	$ (4,947,670)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2015: Yamhill County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.20067701%
Employer's proportionate share at MD	0.20395487%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,548,775)
Employer's proportionate share of system NPL/(A) at MD	**$ 11,709,990**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 28,261,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,238,690)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 11,526,557
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 12,790
o Differences between employer contributions and employer's proportionate share of system contributions	$ (171,079)
Employer's Total Pension Expense/(Income)	**$ 11,368,268**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 631,462	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,454,679
Changes in proportionate share	$ 56,278	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 679,976
Total (prior to post-MD contributions)	$ 687,740	$ 3,134,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,446,915)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,185,986)
2nd Fiscal Year	(1,185,986)
3rd Fiscal Year	(1,185,986)
4th Fiscal Year	1,080,567
5th Fiscal Year	30,476
Thereafter	0
Total	$ (2,446,915)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03337766%
Employer's proportionate share at MD		0.03235358%
Employer's proportionate share of system NPL/(A) at prior MD	$	(756,576)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,857,568**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,483,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(355,126)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,828,470
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(3,996)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	10,417
Employer's Total Pension Expense/(Income)	**$**	**1,834,891**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	100,169	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	389,388
Changes in proportionate share	$	0	$	17,583
Differences between employer contributions and employer's proportionate share of system contributions	$	39,916	$	0
Total (prior to post-MD contributions)	$	140,085	$	406,971
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(266,886)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (156,604)
2nd Fiscal Year	(156,604)
3rd Fiscal Year	(156,604)
4th Fiscal Year	194,211
5th Fiscal Year	8,714
Thereafter	0
Total	$ (266,886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09418482%
Employer's proportionate share at MD	0.08448485%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,134,901)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,850,665**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,706,899
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (927,339)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,774,681
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (37,850)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (43,956)
Employer's Total Pension Expense/(Income)	**$ 4,692,875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 261,572	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,016,809
Changes in proportionate share	$ 0	$ 166,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 166,437
Total (prior to post-MD contributions)	$ 261,572	$ 1,349,786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,088,214)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (507,512)
2nd Fiscal Year	(507,512)
3rd Fiscal Year	(507,512)
4th Fiscal Year	429,780
5th Fiscal Year	4,542
Thereafter	0
Total	$ (1,088,214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2018: Coos County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21189386%
Employer's proportionate share at MD	0.21116494%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,803,029)
Employer's proportionate share of system NPL/(A) at MD	**$ 12,123,953**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,260,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,317,831)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 11,934,036
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (2,844)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 59,284
Employer's Total Pension Expense/(Income)	**$ 11,990,476**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 653,785	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,541,455
Changes in proportionate share	$ 0	$ 12,515
Differences between employer contributions and employer's proportionate share of system contributions	$ 243,428	$ 0
Total (prior to post-MD contributions)	$ 897,213	$ 2,553,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,656,757)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,007,588)
2nd Fiscal Year	(1,007,588)
3rd Fiscal Year	(1,007,588)
4th Fiscal Year	1,292,708
5th Fiscal Year	73,297
Thereafter	0
Total	$ (1,656,757)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.09664647%
Employer's proportionate share at MD		0.07752839%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,190,700)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,451,263**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,742,956
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(850,983)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,381,535
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(74,600)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(51,975)
Employer's Total Pension Expense/(Income)	**$**	**4,254,960**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	240,035	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	933,086
Changes in proportionate share	$	0	$	328,242
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	200,081
Total (prior to post-MD contributions)	$	240,035	$	1,461,409
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,221,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (517,229)
2nd Fiscal Year	(517,229)
3rd Fiscal Year	(517,229)
4th Fiscal Year	344,819
5th Fiscal Year	(14,507)
Thereafter	0
Total	$ (1,221,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06563174%
Employer's proportionate share at MD		0.06584090%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,487,684)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,780,230**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,123,444
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(722,696)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,721,014
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	816
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(26,869)
Employer's Total Pension Expense/(Income)	**$**	**3,694,961**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	203,849	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	792,422
Changes in proportionate share	$	3,591	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	108,556
Total (prior to post-MD contributions)	$	207,440	$	900,978
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(693,538)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(357,815)
2nd Fiscal Year		(357,815)
3rd Fiscal Year		(357,815)
4th Fiscal Year		366,961
5th Fiscal Year		12,947
Thereafter		0
Total	$	(693,538)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2022: Gilliam County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02693824%
Employer's proportionate share at MD		0.02824631%
Employer's proportionate share of system NPL/(A) at prior MD	$	(610,613)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,621,751**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,914,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(310,043)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,596,347
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	5,104
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(8,801)
Employer's Total Pension Expense/(Income)	**$**	**1,592,650**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	87,453	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	339,956
Changes in proportionate share	$	22,459	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	33,431
Total (prior to post-MD contributions)	$	109,912	$	373,387
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(263,475)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(146,026)
2nd Fiscal Year		(146,026)
3rd Fiscal Year		(146,026)
4th Fiscal Year		165,483
5th Fiscal Year		9,119
Thereafter		0
Total	$	(263,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2023: Morrow County Rural School District Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00001131%
Employer's proportionate share at MD		0.00001150%
Employer's proportionate share of system NPL/(A) at prior MD	$	(256)
Employer's proportionate share of system NPL/(A) at MD	**$**	**660**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(126)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	650
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1
o Differences between employer contributions and employer's proportionate share of system contributions	$	(38)
Employer's Total Pension Expense/(Income)	**$**	**613**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	36	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	138
Changes in proportionate share	$	3	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	152
Total (prior to post-MD contributions)	$	39	$	290
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(251)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(95)
2nd Fiscal Year		(95)
3rd Fiscal Year		(95)
4th Fiscal Year		41
5th Fiscal Year		(7)
Thereafter		0
Total	$	(251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2027: Deschutes County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.61383741%
Employer's proportionate share at MD	0.64415108%
Employer's proportionate share of system NPL/(A) at prior MD	$ (13,913,943)
Employer's proportionate share of system NPL/(A) at MD	**$ 36,983,685**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 89,258,748
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (7,070,459)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 36,404,349
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 118,287
o Differences between employer contributions and employer's proportionate share of system contributions	$ (310,179)
Employer's Total Pension Expense/(Income)	**$ 36,212,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,994,348	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 7,752,619
Changes in proportionate share	$ 520,461	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,239,139
Total (prior to post-MD contributions)	$ 2,514,809	$ 8,991,758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,476,949)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,437,670)
2nd Fiscal Year	(3,437,670)
3rd Fiscal Year	(3,437,670)
4th Fiscal Year	3,668,690
5th Fiscal Year	167,370
Thereafter	0
Total	$ (6,476,949)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2028: Union County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2035: Hood River County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04055912%
Employer's proportionate share at MD		0.04592826%
Employer's proportionate share of system NPL/(A) at prior MD	$	(919,360)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,636,953**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,364,189
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(504,127)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,595,646
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	20,951
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(24,531)
Employer's Total Pension Expense/(Income)	**$**	**2,592,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 142,198	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 552,765
Changes in proportionate share	$ 92,184	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 100,652
Total (prior to post-MD contributions)	$ 234,382	$ 653,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (419,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (235,005)
2nd Fiscal Year	(235,005)
3rd Fiscal Year	(235,005)
4th Fiscal Year	270,845
5th Fiscal Year	15,136
Thereafter	0
Total	$ (419,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13076724%
Employer's proportionate share at MD	0.12629499%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,964,120)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,251,178**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,500,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,386,264)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 7,137,591
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (17,451)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (88,122)
Employer's Total Pension Expense/(Income)	**$ 7,032,018**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 391,020	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,520,011
Changes in proportionate share	$ 0	$ 76,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 347,982
Total (prior to post-MD contributions)	$ 391,020	$ 1,944,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,553,758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (741,954)
2nd Fiscal Year	(741,954)
3rd Fiscal Year	(741,954)
4th Fiscal Year	658,908
5th Fiscal Year	13,196
Thereafter	0
Total	$ (1,553,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.22053790%
Employer's proportionate share at MD	0.21117493%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,998,965)
Employer's proportionate share of system NPL/(A) at MD	**$ 12,124,527**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,262,095
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,317,940)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 11,934,601
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (36,535)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (152,999)
Employer's Total Pension Expense/(Income)	**$ 11,745,067**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 653,816	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,541,576
Changes in proportionate share	$ 0	$ 160,754
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 607,651
Total (prior to post-MD contributions)	$ 653,816	$ 3,309,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,656,165)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,253,612)
2nd Fiscal Year	(1,253,612)
3rd Fiscal Year	(1,253,612)
4th Fiscal Year	1,088,276
5th Fiscal Year	16,395
Thereafter	0
Total	$ (2,656,165)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	3.41790604%
Employer's proportionate share at MD	3.59015899%
Employer's proportionate share of system NPL/(A) at prior MD	$ (77,474,178)
Employer's proportionate share of system NPL/(A) at MD	**$ 206,127,590**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 497,481,267
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (39,407,018)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 202,898,675
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 672,146
o Differences between employer contributions and employer's proportionate share of system contributions	$ (974,484)
Employer's Total Pension Expense/(Income)	**$ 202,596,337**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,115,443	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 43,209,016
Changes in proportionate share	$ 2,957,441	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,841,437
Total (prior to post-MD contributions)	$ 14,072,884	$ 47,050,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,977,569)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,392,595)
2nd Fiscal Year	(18,392,595)
3rd Fiscal Year	(18,392,595)
4th Fiscal Year	21,087,513
5th Fiscal Year	1,112,705
Thereafter	0
Total	$ (32,977,569)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2039: Malheur County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07839934%
Employer's proportionate share at MD		0.07045832%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,777,089)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,045,337**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,763,271
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(773,379)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,981,968
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(30,987)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	25,288
Employer's Total Pension Expense/(Income)	**$**	**3,976,269**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	218,145	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	847,994
Changes in proportionate share	$	0	$	136,341
Differences between employer contributions and employer's proportionate share of system contributions	$	108,831	$	0
Total (prior to post-MD contributions)	$	326,976	$	984,335
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(657,359)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(360,728)
2nd Fiscal Year		(360,728)
3rd Fiscal Year		(360,728)
4th Fiscal Year		408,488
5th Fiscal Year		16,335
Thereafter		0
Total	$	(657,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2040: Benton County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.22694033%
Employer's proportionate share at MD	0.23454908%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,144,090)
Employer's proportionate share of system NPL/(A) at MD	**$ 13,466,545**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 32,501,005
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,574,504)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 13,255,596
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 29,690
o Differences between employer contributions and employer's proportionate share of system contributions	$ (106,726)
Employer's Total Pension Expense/(Income)	**$ 13,178,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 726,184	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,822,893
Changes in proportionate share	$ 130,636	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 426,308
Total (prior to post-MD contributions)	$ 856,820	$ 3,249,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,392,381)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,258,893)
2nd Fiscal Year	(1,258,893)
3rd Fiscal Year	(1,258,893)
4th Fiscal Year	1,327,451
5th Fiscal Year	56,846
Thereafter	0
Total	$ (2,392,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2042: Josephine County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.22210365%
Employer's proportionate share at MD	0.19958012%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,034,456)
Employer's proportionate share of system NPL/(A) at MD	**$ 11,458,815**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 27,655,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,190,671)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 11,279,317
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (87,889)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 14,517
Employer's Total Pension Expense/(Income)	**$ 11,205,945**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 617,917	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,402,027
Changes in proportionate share	$ 0	$ 386,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 313,114	$ 203,922
Total (prior to post-MD contributions)	$ 931,031	$ 2,992,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,061,628)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,079,025)
2nd Fiscal Year	(1,079,025)
3rd Fiscal Year	(1,079,025)
4th Fiscal Year	1,125,962
5th Fiscal Year	49,486
Thereafter	0
Total	$ (2,061,628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03956045%
Employer's proportionate share at MD		0.05103147%
Employer's proportionate share of system NPL/(A) at prior MD	$	(896,723)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,929,952**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,071,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(560,142)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,884,055
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	44,761
o Differences between employer contributions and employer's proportionate share of system contributions	$	(13,635)
Employer's Total Pension Expense/(Income)	**$**	**2,915,181**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	157,998	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	614,184
Changes in proportionate share	$	196,948	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	20,035	$	84,486
Total (prior to post-MD contributions)	$	374,981	$	698,670
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(323,689)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(226,014)
2nd Fiscal Year		(226,014)
3rd Fiscal Year		(226,014)
4th Fiscal Year		329,766
5th Fiscal Year		24,585
Thereafter		0
Total	$	(323,689)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01411437%
Employer's proportionate share at MD		0.01403992%
Employer's proportionate share of system NPL/(A) at prior MD	$	(319,932)
Employer's proportionate share of system NPL/(A) at MD	**$**	**806,097**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,945,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(154,108)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	793,469
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(290)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,274)
Employer's Total Pension Expense/(Income)	**$**	**789,905**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	43,469	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	168,976
Changes in proportionate share	$	0	$	1,278
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	11,908
Total (prior to post-MD contributions)	$	43,469	$	182,162
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(138,693)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (74,309)
2nd Fiscal Year	(74,309)
3rd Fiscal Year	(74,309)
4th Fiscal Year	80,462
5th Fiscal Year	3,772
Thereafter	0
Total	$ (138,693)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2050: Wallowa County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00024142%
Employer's proportionate share at MD		0.00130271%
Employer's proportionate share of system NPL/(A) at prior MD	$	(5,472)
Employer's proportionate share of system NPL/(A) at MD	**$**	**74,795**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	180,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,299)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	73,623
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,141
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,645
Employer's Total Pension Expense/(Income)	**$**	**82,409**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,033	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	15,679
Changes in proportionate share	$	18,222	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	17,985	$	0
Total (prior to post-MD contributions)	$	40,240	$	15,679
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	24,561

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	2,222
2nd Fiscal Year		2,222
3rd Fiscal Year		2,222
4th Fiscal Year		15,238
5th Fiscal Year		2,658
Thereafter		0
Total	$	24,561

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00012680%
Employer's proportionate share at MD		0.00012624%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,874)
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,248**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,493
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,386)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	7,134
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(421)
Employer's Total Pension Expense/(Income)	**$**	**6,711**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	391	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,519
Changes in proportionate share	$	0	$	9
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,688
Total (prior to post-MD contributions)	$	391	$	3,216
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,825)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,059)
2nd Fiscal Year		(1,059)
3rd Fiscal Year		(1,059)
4th Fiscal Year		404
5th Fiscal Year		(52)
Thereafter		0
Total	$	(2,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.19802590%
Employer's proportionate share at MD	0.16260455%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,488,682)
Employer's proportionate share of system NPL/(A) at MD	**$ 9,335,877**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 22,531,793
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,784,812)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 9,189,634
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (138,217)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 604,906
Employer's Total Pension Expense/(Income)	**$ 9,656,323**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 503,438	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,957,012
Changes in proportionate share	$ 0	$ 608,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,358,408	$ 0
Total (prior to post-MD contributions)	$ 2,861,846	$ 2,565,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 296,678

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (352,650)
2nd Fiscal Year	(352,650)
3rd Fiscal Year	(352,650)
4th Fiscal Year	1,273,776
5th Fiscal Year	80,853
Thereafter	0
Total	$ 296,678

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16626276%
Employer's proportionate share at MD	0.16631823%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,768,702)
Employer's proportionate share of system NPL/(A) at MD	**$ 9,549,097**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 23,046,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,825,575)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 9,399,514
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 216
o Differences between employer contributions and employer's proportionate share of system contributions	$ 868,752
Employer's Total Pension Expense/(Income)	**$ 10,268,482**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 514,936	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,001,707
Changes in proportionate share	$ 953	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,129,596	$ 0
Total (prior to post-MD contributions)	$ 3,645,485	$ 2,001,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,643,778

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,916
2nd Fiscal Year	30,916
3rd Fiscal Year	30,916
4th Fiscal Year	1,503,085
5th Fiscal Year	47,944
Thereafter	0
Total	$ 1,643,778

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2101: City of Salem

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.02590270%
Employer's proportionate share at MD	1.00664356%
Employer's proportionate share of system NPL/(A) at prior MD	$ (23,254,287)
Employer's proportionate share of system NPL/(A) at MD	**$ 57,796,051**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 139,488,617
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (11,049,321)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 56,890,696
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (75,151)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 178,560
Employer's Total Pension Expense/(Income)	**$ 56,994,105**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,116,656	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 12,115,362
Changes in proportionate share	$ 0	$ 330,663
Differences between employer contributions and employer's proportionate share of system contributions	$ 748,080	$ 0
Total (prior to post-MD contributions)	$ 3,864,736	$ 12,446,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,581,289)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,968,913)
2nd Fiscal Year	(4,968,913)
3rd Fiscal Year	(4,968,913)
4th Fiscal Year	6,019,544
5th Fiscal Year	305,904
Thereafter	0
Total	$ (8,581,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.39784064%
Employer's proportionate share at MD	0.41158330%
Employer's proportionate share of system NPL/(A) at prior MD	$ (9,017,912)
Employer's proportionate share of system NPL/(A) at MD	**$ 23,630,896**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 57,032,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,517,703)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 23,260,726
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 53,625
o Differences between employer contributions and employer's proportionate share of system contributions	$ (42,893)
Employer's Total Pension Expense/(Income)	**$ 23,271,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,274,298	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,953,572
Changes in proportionate share	$ 235,950	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 161,140
Total (prior to post-MD contributions)	$ 1,510,248	$ 5,114,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,604,464)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,063,173)
2nd Fiscal Year	(2,063,173)
3rd Fiscal Year	(2,063,173)
4th Fiscal Year	2,451,122
5th Fiscal Year	133,932
Thereafter	0
Total	$ (3,604,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.37054571%
Employer's proportionate share at MD	0.38561728%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,399,214)
Employer's proportionate share of system NPL/(A) at MD	**$ 22,140,067**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 53,434,228
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,232,689)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 21,793,251
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 58,811
o Differences between employer contributions and employer's proportionate share of system contributions	$ (9,568)
Employer's Total Pension Expense/(Income)	**$ 21,842,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,193,904	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,641,060
Changes in proportionate share	$ 258,767	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 36,752
Total (prior to post-MD contributions)	$ 1,452,671	$ 4,677,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,225,141)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,893,823)
2nd Fiscal Year	(1,893,823)
3rd Fiscal Year	(1,893,823)
4th Fiscal Year	2,325,421
5th Fiscal Year	130,908
Thereafter	0
Total	$ (3,225,141)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2104: City of Ashland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24258093%
Employer's proportionate share at MD	0.25969373%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,498,618)
Employer's proportionate share of system NPL/(A) at MD	**$ 14,910,215**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,985,249
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,850,502)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 14,676,652
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 66,776
o Differences between employer contributions and employer's proportionate share of system contributions	$ 17,464
Employer's Total Pension Expense/(Income)	**$ 14,760,892**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 804,034	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,125,519
Changes in proportionate share	$ 293,813	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 92,886	$ 13,127
Total (prior to post-MD contributions)	$ 1,190,733	$ 3,138,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,947,913)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,224,317)
2nd Fiscal Year	(1,224,317)
3rd Fiscal Year	(1,224,317)
4th Fiscal Year	1,616,788
5th Fiscal Year	108,249
Thereafter	0
Total	$ (1,947,913)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2105: City of Astoria

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08573594%
Employer's proportionate share at MD		0.08783575%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,943,389)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,043,056**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,171,227
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(964,120)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,964,058
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	8,194
o Differences between employer contributions and employer's proportionate share of system contributions	$	14,839
Employer's Total Pension Expense/(Income)	**$**	**4,987,091**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	271,947	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,057,139
Changes in proportionate share	$	36,051	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	57,995	$	0
Total (prior to post-MD contributions)	$	365,993	$	1,057,139
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(691,146)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (419,558)
2nd Fiscal Year	(419,558)
3rd Fiscal Year	(419,558)
4th Fiscal Year	537,241
5th Fiscal Year	30,286
Thereafter	0
Total	$ (691,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.48475418%
Employer's proportionate share at MD	0.52285252%
Employer's proportionate share of system NPL/(A) at prior MD	$ (10,987,994)
Employer's proportionate share of system NPL/(A) at MD	**$ 30,019,375**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 72,450,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,739,038)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 29,549,132
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 148,663
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (477,751)
Employer's Total Pension Expense/(Income)	**$ 29,220,044**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,618,797	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,292,742
Changes in proportionate share	$ 654,117	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,936,546
Total (prior to post-MD contributions)	$ 2,272,914	$ 8,229,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,956,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,963,661)
2nd Fiscal Year	(2,963,661)
3rd Fiscal Year	(2,963,661)
4th Fiscal Year	2,836,301
5th Fiscal Year	98,308
Thereafter	0
Total	$ (5,956,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.37690343%
Employer's proportionate share at MD	0.37689702%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,543,325)
Employer's proportionate share of system NPL/(A) at MD	**$ 21,639,397**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 52,225,878
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,136,972)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 21,300,423
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (25)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 81,388
Employer's Total Pension Expense/(Income)	**$ 21,381,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,166,906	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,536,108
Changes in proportionate share	$ 0	$ 110
Differences between employer contributions and employer's proportionate share of system contributions	$ 353,681	$ 0
Total (prior to post-MD contributions)	$ 1,520,587	$ 4,536,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,015,631)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,817,763)
2nd Fiscal Year	(1,817,763)
3rd Fiscal Year	(1,817,763)
4th Fiscal Year	2,301,243
5th Fiscal Year	136,414
Thereafter	0
Total	$ (3,015,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07026762%
Employer's proportionate share at MD		0.07481877%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,592,766)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,295,691**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,367,490
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(821,241)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,228,400
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	17,759
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(55,757)
Employer's Total Pension Expense/(Income)	**$**	**4,190,402**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	231,645	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	900,474
Changes in proportionate share	$	78,139	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	232,386
Total (prior to post-MD contributions)	$	309,784	$	1,132,860
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(823,076)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(414,998)
2nd Fiscal Year		(414,998)
3rd Fiscal Year		(414,998)
4th Fiscal Year		409,586
5th Fiscal Year		12,333
Thereafter		0
Total	$	(823,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02024327%
Employer's proportionate share at MD		0.02305526%
Employer's proportionate share of system NPL/(A) at prior MD	$	(458,857)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,323,709**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,194,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(253,064)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,302,973
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	10,973
○ Differences between employer contributions and employer's proportionate share of system contributions	$	4,942
Employer's Total Pension Expense/(Income)	**$**	**1,318,888**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	71,381	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	277,479
Changes in proportionate share	$	48,279	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	23,179	$	6,585
Total (prior to post-MD contributions)	$	142,839	$	284,064
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(141,225)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(100,257)
2nd Fiscal Year		(100,257)
3rd Fiscal Year		(100,257)
4th Fiscal Year		149,266
5th Fiscal Year		10,279
Thereafter		0
Total	$	(141,225)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.34576853%
Employer's proportionate share at MD	1.31359749%
Employer's proportionate share of system NPL/(A) at prior MD	$ (30,504,733)
Employer's proportionate share of system NPL/(A) at MD	**$ 75,419,692**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 182,022,620
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (14,418,570)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 74,238,269
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (125,534)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (278,993)
Employer's Total Pension Expense/(Income)	**$ 73,833,742**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,067,012	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 15,809,677
Changes in proportionate share	$ 0	$ 552,350
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,049,060
Total (prior to post-MD contributions)	$ 4,067,012	$ 17,411,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,344,075)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,023,542)
2nd Fiscal Year	(7,023,542)
3rd Fiscal Year	(7,023,542)
4th Fiscal Year	7,429,380
5th Fiscal Year	297,171
Thereafter	0
Total	$ (13,344,075)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00009876%
Employer's proportionate share at MD		0.00010017%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,239)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,751**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,880
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,100)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,661
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	6
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(332)
Employer's Total Pension Expense/(Income)	**$**	**5,335**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	310	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,206
Changes in proportionate share	$	24	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,328
Total (prior to post-MD contributions)	$	334	$	2,534
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(831)
2nd Fiscal Year		(831)
3rd Fiscal Year		(831)
4th Fiscal Year		331
5th Fiscal Year		(38)
Thereafter		0
Total	$	(2,200)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2113: City of Grants Pass

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21279790%
Employer's proportionate share at MD	0.20798439%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,823,521)
Employer's proportionate share of system NPL/(A) at MD	**$ 11,941,343**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 28,819,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,282,920)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 11,754,286
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (18,783)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 10,776
Employer's Total Pension Expense/(Income)	**$ 11,746,279**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 643,938	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,503,176
Changes in proportionate share	$ 0	$ 82,643
Differences between employer contributions and employer's proportionate share of system contributions	$ 79,352	$ 26,131
Total (prior to post-MD contributions)	$ 723,290	$ 2,611,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,888,660)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,056,008)
2nd Fiscal Year	(1,056,008)
3rd Fiscal Year	(1,056,008)
4th Fiscal Year	1,221,119
5th Fiscal Year	58,245
Thereafter	0
Total	$ (1,888,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.45640345%
Employer's proportionate share at MD	0.51781649%
Employer's proportionate share of system NPL/(A) at prior MD	$ (10,345,364)
Employer's proportionate share of system NPL/(A) at MD	**$ 29,730,233**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 71,752,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,683,760)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 29,264,520
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 239,639
o Differences between employer contributions and employer's proportionate share of system contributions	$ (635,692)
Employer's Total Pension Expense/(Income)	**$ 28,868,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,603,205	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,232,131
Changes in proportionate share	$ 1,054,412	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,576,183
Total (prior to post-MD contributions)	$ 2,657,617	$ 8,808,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,150,697)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,005,250)
2nd Fiscal Year	(3,005,250)
3rd Fiscal Year	(3,005,250)
4th Fiscal Year	2,767,298
5th Fiscal Year	97,756
Thereafter	0
Total	$ (6,150,697)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.63648301%
Employer's proportionate share at MD	0.62322943%
Employer's proportionate share of system NPL/(A) at prior MD	$ (14,427,254)
Employer's proportionate share of system NPL/(A) at MD	**$ 35,782,477**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 86,359,676
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,840,815)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 35,221,957
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (51,717)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (33,916)
Employer's Total Pension Expense/(Income)	**$ 35,136,324**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,929,572	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 7,500,818
Changes in proportionate share	$ 0	$ 227,553
Differences between employer contributions and employer's proportionate share of system contributions	$ 105,989	$ 208,815
Total (prior to post-MD contributions)	$ 2,035,561	$ 7,937,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,901,625)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,225,990)
2nd Fiscal Year	(3,225,990)
3rd Fiscal Year	(3,225,990)
4th Fiscal Year	3,611,977
5th Fiscal Year	164,368
Thereafter	0
Total	$ (5,901,625)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2117: City of McMinnville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25134575%
Employer's proportionate share at MD	0.25803964%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,697,291)
Employer's proportionate share of system NPL/(A) at MD	**$ 14,815,246**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,756,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,832,346)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 14,583,171
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 26,120
o Differences between employer contributions and employer's proportionate share of system contributions	$ 68,536
Employer's Total Pension Expense/(Income)	**$ 14,677,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 798,913	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,105,611
Changes in proportionate share	$ 114,929	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 249,486	$ 3,367
Total (prior to post-MD contributions)	$ 1,163,328	$ 3,108,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,945,650)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,205,566)
2nd Fiscal Year	(1,205,566)
3rd Fiscal Year	(1,205,566)
4th Fiscal Year	1,588,277
5th Fiscal Year	82,770
Thereafter	0
Total	$ (1,945,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08950110%
Employer's proportionate share at MD		0.08706674%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,028,735)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,998,903**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,064,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(955,679)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,920,597
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(9,499)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(71,539)
Employer's Total Pension Expense/(Income)	**$**	**4,839,559**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	269,566	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,047,883
Changes in proportionate share	$	0	$	41,796
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	297,648
Total (prior to post-MD contributions)	$	269,566	$	1,387,327
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,117,761)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (519,754)
2nd Fiscal Year	(519,754)
3rd Fiscal Year	(519,754)
4th Fiscal Year	440,847
5th Fiscal Year	653
Thereafter	0
Total	$ (1,117,761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.13057792%
Employer's proportionate share at MD		0.14044880%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,959,829)
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,063,814**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,461,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,541,622)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	7,937,497
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	38,517
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(7,327)
Employer's Total Pension Expense/(Income)	**$**	**7,968,687**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	434,842	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,690,358
Changes in proportionate share	$	169,475	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	28,583
Total (prior to post-MD contributions)	$	604,317	$	1,718,941
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,114,624)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (676,510)
2nd Fiscal Year	(676,510)
3rd Fiscal Year	(676,510)
4th Fiscal Year	861,070
5th Fiscal Year	53,835
Thereafter	0
Total	$ (1,114,624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.40721951%
Employer's proportionate share at MD	0.40130413%
Employer's proportionate share of system NPL/(A) at prior MD	$ (9,230,504)
Employer's proportionate share of system NPL/(A) at MD	**$ 23,040,721**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 55,607,924
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,404,874)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 22,679,797
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (23,082)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (39,733)
Employer's Total Pension Expense/(Income)	**$ 22,616,982**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,242,472	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,829,858
Changes in proportionate share	$ 0	$ 101,562
Differences between employer contributions and employer's proportionate share of system contributions	$ 85,971	$ 213,378
Total (prior to post-MD contributions)	$ 1,328,443	$ 5,144,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,816,355)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,084,925)
2nd Fiscal Year	(2,084,925)
3rd Fiscal Year	(2,084,925)
4th Fiscal Year	2,326,887
5th Fiscal Year	111,533
Thereafter	0
Total	$ (3,816,355)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	3.62934176%
Employer's proportionate share at MD	3.78054215%
Employer's proportionate share of system NPL/(A) at prior MD	$ (82,266,823)
Employer's proportionate share of system NPL/(A) at MD	**$ 217,058,365**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 523,862,287
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (41,496,740)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 213,658,223
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 589,997
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (2,513,362)
Employer's Total Pension Expense/(Income)	**$ 211,734,858**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,704,886	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 45,500,354
Changes in proportionate share	$ 2,595,987	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 10,066,072
Total (prior to post-MD contributions)	$ 14,300,873	$ 55,566,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,265,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,972,934)
2nd Fiscal Year	(20,972,934)
3rd Fiscal Year	(20,972,934)
4th Fiscal Year	20,862,153
5th Fiscal Year	791,096
Thereafter	0
Total	$ (41,265,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.10319088%
Employer's proportionate share at MD		0.10897174%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,339,043)
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,256,570**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,100,000
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,196,117)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	6,158,563
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	22,557
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(36)
Employer's Total Pension Expense/(Income)	**$**	**6,181,084**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	337,386	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,311,519
Changes in proportionate share	$	99,253	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	18,894	$	15,586
Total (prior to post-MD contributions)	$	455,533	$	1,327,105
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(871,572)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(526,571)
2nd Fiscal Year		(526,571)
3rd Fiscal Year		(526,571)
4th Fiscal Year		666,726
5th Fiscal Year		41,414
Thereafter		0
Total	$	(871,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2123: City of St Helens

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06608160%
Employer's proportionate share at MD		0.06438912%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,497,881)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,696,876**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,922,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(706,761)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,638,966
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(6,604)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	13,198
Employer's Total Pension Expense/(Income)	**$**	**3,645,560**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	199,354	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	774,949
Changes in proportionate share	$	0	$	29,058
Differences between employer contributions and employer's proportionate share of system contributions	$	51,220	$	0
Total (prior to post-MD contributions)	$	250,574	$	804,007
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(553,433)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (317,853)
2nd Fiscal Year	(317,853)
3rd Fiscal Year	(317,853)
4th Fiscal Year	382,790
5th Fiscal Year	17,336
Thereafter	0
Total	$ (553,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00730656%
Employer's proportionate share at MD		0.00582762%
Employer's proportionate share of system NPL/(A) at prior MD	$	(165,619)
Employer's proportionate share of system NPL/(A) at MD	**$**	**334,591**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	807,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(63,966)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	329,349
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(5,771)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(9,073)
Employer's Total Pension Expense/(Income)	**$**	**314,505**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	18,043	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	70,138
Changes in proportionate share	$	0	$	25,392
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	35,193
Total (prior to post-MD contributions)	$	18,043	$	130,723
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(112,680)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,208)
2nd Fiscal Year	(44,208)
3rd Fiscal Year	(44,208)
4th Fiscal Year	21,877
5th Fiscal Year	(1,932)
Thereafter	0
Total	$ (112,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.12328639%
Employer's proportionate share at MD		0.10656086%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,794,551)
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,118,151**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,765,929
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,169,655)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	6,022,312
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(65,264)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(62,455)
Employer's Total Pension Expense/(Income)	**$**	**5,894,593**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	329,922	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,282,503
Changes in proportionate share	$	0	$	287,164
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	233,353
Total (prior to post-MD contributions)	$	329,922	$	1,803,020
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,473,098)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (664,663)
2nd Fiscal Year	(664,663)
3rd Fiscal Year	(664,663)
4th Fiscal Year	521,265
5th Fiscal Year	(375)
Thereafter	0
Total	$ (1,473,098)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2127: City of Cottage Grove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05426189%
Employer's proportionate share at MD		0.05819669%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,229,962)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,341,340**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,064,201
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(638,790)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,289,000
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	15,354
○ Differences between employer contributions and employer's proportionate share of system contributions	$	5,799
Employer's Total Pension Expense/(Income)	**$**	**3,310,153**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	180,182	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	700,421
Changes in proportionate share	$	67,557	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	20,978	$	0
Total (prior to post-MD contributions)	$	268,717	$	700,421
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(431,704)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(272,091)
2nd Fiscal Year		(272,091)
3rd Fiscal Year		(272,091)
4th Fiscal Year		361,999
5th Fiscal Year		22,571
Thereafter		0
Total	$	(431,704)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2128: City of Tillamook

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02199188%
Employer's proportionate share at MD		0.02590304%
Employer's proportionate share of system NPL/(A) at prior MD	$	(498,493)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,487,213**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,589,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(284,322)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,463,916
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	15,262
o Differences between employer contributions and employer's proportionate share of system contributions	$	(17,491)
Employer's Total Pension Expense/(Income)	**$**	**1,461,687**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	80,198	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	311,754
Changes in proportionate share	$	67,151	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	73,592
Total (prior to post-MD contributions)	$	147,349	$	385,346
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(237,997)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (132,750)
2nd Fiscal Year	(132,750)
3rd Fiscal Year	(132,750)
4th Fiscal Year	152,174
5th Fiscal Year	8,081
Thereafter	0
Total	$ (237,997)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 7,458
Employer's Total Pension Expense/(Income)	**$ 7,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,999	$ 0
Total (prior to post-MD contributions)	$ 29,999	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,999

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,458
2nd Fiscal Year	7,458
3rd Fiscal Year	7,458
4th Fiscal Year	6,048
5th Fiscal Year	1,577
Thereafter	0
Total	$ 29,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00648214%
Employer's proportionate share at MD		0.00748798%
Employer's proportionate share of system NPL/(A) at prior MD	$	(146,932)
Employer's proportionate share of system NPL/(A) at MD	**$**	**429,919**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,037,595
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(82,191)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	423,185
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,925
o Differences between employer contributions and employer's proportionate share of system contributions	$	(616)
Employer's Total Pension Expense/(Income)	**$**	**426,494**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	23,183	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	90,121
Changes in proportionate share	$	17,269	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,627
Total (prior to post-MD contributions)	$	40,452	$	92,748
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(52,296)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,422)
2nd Fiscal Year	(34,422)
3rd Fiscal Year	(34,422)
4th Fiscal Year	47,496
5th Fiscal Year	3,474
Thereafter	0
Total	$ (52,296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.86138989%
Employer's proportionate share at MD	0.79250462%
Employer's proportionate share of system NPL/(A) at prior MD	$ (19,525,251)
Employer's proportionate share of system NPL/(A) at MD	**$ 45,501,346**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 109,815,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (8,698,847)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 44,788,584
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (268,796)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 752,952
Employer's Total Pension Expense/(Income)	**$ 45,272,740**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,453,663	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 9,538,114
Changes in proportionate share	$ 0	$ 1,182,703
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,085,550	$ 0
Total (prior to post-MD contributions)	$ 5,539,213	$ 10,720,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,181,604)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,509,153)
2nd Fiscal Year	(3,509,153)
3rd Fiscal Year	(3,509,153)
4th Fiscal Year	5,042,852
5th Fiscal Year	303,002
Thereafter	0
Total	$ (5,181,604)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05825443%
Employer's proportionate share at MD		0.05344247%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,320,462)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,068,379**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,405,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(586,606)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,020,314
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(18,777)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	10,201
Employer's Total Pension Expense/(Income)	**$**	**3,011,738**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	165,463	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	643,202
Changes in proportionate share	$	0	$	82,617
Differences between employer contributions and employer's proportionate share of system contributions	$	58,685	$	11,294
Total (prior to post-MD contributions)	$	224,148	$	737,113
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(512,965)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (277,864)
2nd Fiscal Year	(277,864)
3rd Fiscal Year	(277,864)
4th Fiscal Year	307,762
5th Fiscal Year	12,866
Thereafter	0
Total	$ (512,965)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2139: City of Reedsport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00563799%
Employer's proportionate share at MD	0.00806986%
Employer's proportionate share of system NPL/(A) at prior MD	$ (127,797)
Employer's proportionate share of system NPL/(A) at MD	**$ 463,328**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 1,118,225
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (88,578)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 456,070
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 9,489
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (10,115)
Employer's Total Pension Expense/(Income)	**$ 455,444**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,985	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 97,124
Changes in proportionate share	$ 41,753	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 41,936
Total (prior to post-MD contributions)	$ 66,738	$ 139,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (72,322)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,289)
2nd Fiscal Year	(41,289)
3rd Fiscal Year	(41,289)
4th Fiscal Year	48,237
5th Fiscal Year	3,307
Thereafter	0
Total	$ (72,322)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2140: City of Lebanon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06443958%
Employer's proportionate share at MD	0.06818513%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,460,661)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,914,823**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,448,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (748,427)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,853,499
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 14,615
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (35,849)
Employer's Total Pension Expense/(Income)	**$ 3,832,265**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 211,107	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 820,636
Changes in proportionate share	$ 64,308	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 151,651
Total (prior to post-MD contributions)	$ 275,415	$ 972,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (696,872)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (364,808)
2nd Fiscal Year	(364,808)
3rd Fiscal Year	(364,808)
4th Fiscal Year	383,809
5th Fiscal Year	13,745
Thereafter	0
Total	$ (696,872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08260155%
Employer's proportionate share at MD	0.09025254%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,872,341)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,181,815**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,506,117
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (990,648)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,100,643
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 29,855
o Differences between employer contributions and employer's proportionate share of system contributions	$ (7,253)
Employer's Total Pension Expense/(Income)	**$ 5,123,245**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 279,430	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,086,226
Changes in proportionate share	$ 131,361	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,607	$ 44,875
Total (prior to post-MD contributions)	$ 421,398	$ 1,131,101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (709,703)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (432,167)
2nd Fiscal Year	(432,167)
3rd Fiscal Year	(432,167)
4th Fiscal Year	553,532
5th Fiscal Year	33,265
Thereafter	0
Total	$ (709,703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00279710%
Employer's proportionate share at MD		0.00230138%
Employer's proportionate share of system NPL/(A) at prior MD	$	(63,402)
Employer's proportionate share of system NPL/(A) at MD	**$**	**132,133**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	318,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(25,261)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	130,063
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1,934)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	635
Employer's Total Pension Expense/(Income)	**$**	**128,764**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,125	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	27,698
Changes in proportionate share	$	0	$	8,511
Differences between employer contributions and employer's proportionate share of system contributions	$	2,995	$	167
Total (prior to post-MD contributions)	$	10,120	$	36,376
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(26,256)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,895)
2nd Fiscal Year	(12,895)
3rd Fiscal Year	(12,895)
4th Fiscal Year	12,286
5th Fiscal Year	144
Thereafter	0
Total	$ (26,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2145: City of Vale

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00552095%
Employer's proportionate share at MD		0.00539017%
Employer's proportionate share of system NPL/(A) at prior MD	$	(125,144)
Employer's proportionate share of system NPL/(A) at MD	**$**	**309,475**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	746,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(59,165)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	304,627
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(510)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,503
Employer's Total Pension Expense/(Income)	**$**	**307,620**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,688	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	64,873
Changes in proportionate share	$	0	$	2,246
Differences between employer contributions and employer's proportionate share of system contributions	$	50,421	$	28,643
Total (prior to post-MD contributions)	$	67,109	$	95,762
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(28,653)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,167)
2nd Fiscal Year	(24,167)
3rd Fiscal Year	(24,167)
4th Fiscal Year	37,953
5th Fiscal Year	5,896
Thereafter	0
Total	$ (28,653)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2146: City of Prineville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05038942%
Employer's proportionate share at MD		0.05119102%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,142,184)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,939,113**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,093,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(561,893)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,893,072
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,128
○ Differences between employer contributions and employer's proportionate share of system contributions	$	453,912
Employer's Total Pension Expense/(Income)	**$**	**3,350,112**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	158,492	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	616,105
Changes in proportionate share	$	13,763	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,732,130	$	119,832
Total (prior to post-MD contributions)	$	1,904,385	$	735,937
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,168,448

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	199,096
2nd Fiscal Year		199,096
3rd Fiscal Year		199,096
4th Fiscal Year		566,392
5th Fiscal Year		4,767
Thereafter		0
Total	$	1,168,448

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2147: City of Wheeler

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00176335%
Employer's proportionate share at MD		0.00185667%
Employer's proportionate share of system NPL/(A) at prior MD	$	(39,970)
Employer's proportionate share of system NPL/(A) at MD	**$**	**106,600**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	257,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(20,380)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	104,930
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	364
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,520)
Employer's Total Pension Expense/(Income)	**$**	**102,774**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,748	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	22,346
Changes in proportionate share	$	1,603	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	9,909
Total (prior to post-MD contributions)	$	7,351	$	32,255
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(24,904)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,511)
2nd Fiscal Year	(11,511)
3rd Fiscal Year	(11,511)
4th Fiscal Year	9,379
5th Fiscal Year	252
Thereafter	0
Total	$ (24,904)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07740436%
Employer's proportionate share at MD	0.09065128%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,754,536)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,204,708**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,561,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (995,025)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,123,178
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 51,691
o Differences between employer contributions and employer's proportionate share of system contributions	$ (47,075)
Employer's Total Pension Expense/(Income)	**$ 5,127,794**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 280,664	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,091,025
Changes in proportionate share	$ 227,438	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 195,431
Total (prior to post-MD contributions)	$ 508,102	$ 1,286,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (778,354)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (452,162)
2nd Fiscal Year	(452,162)
3rd Fiscal Year	(452,162)
4th Fiscal Year	544,923
5th Fiscal Year	33,209
Thereafter	0
Total	$ (778,354)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00560468%
Employer's proportionate share at MD		0.00417704%
Employer's proportionate share of system NPL/(A) at prior MD	$	(127,042)
Employer's proportionate share of system NPL/(A) at MD	**$**	**239,823**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	578,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(45,849)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	236,066
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(5,571)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,349)
Employer's Total Pension Expense/(Income)	**$**	**223,146**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	12,932	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	50,272
Changes in proportionate share	$	0	$	24,511
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	28,521
Total (prior to post-MD contributions)	$	12,932	$	103,304
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(90,372)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,967)
2nd Fiscal Year	(33,967)
3rd Fiscal Year	(33,967)
4th Fiscal Year	13,614
5th Fiscal Year	(2,083)
Thereafter	0
Total	$ (90,372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2150: City of Bandon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03130510%
Employer's proportionate share at MD		0.03112463%
Employer's proportionate share of system NPL/(A) at prior MD	$	(709,597)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,787,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,312,879
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(341,636)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,759,016
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(704)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(10,768)
Employer's Total Pension Expense/(Income)	**$**	**1,747,544**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	96,365	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	374,598
Changes in proportionate share	$	0	$	3,098
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	42,835
Total (prior to post-MD contributions)	$	96,365	$	420,531
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(324,166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (168,304)
2nd Fiscal Year	(168,304)
3rd Fiscal Year	(168,304)
4th Fiscal Year	174,303
5th Fiscal Year	6,443
Thereafter	0
Total	$ (324,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2152: City of Coos Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09512484%
Employer's proportionate share at MD	0.10959619%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,156,209)
Employer's proportionate share of system NPL/(A) at MD	**$ 6,292,423**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,186,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,202,972)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,193,854
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 56,469
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (95,571)
Employer's Total Pension Expense/(Income)	**$ 6,154,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 339,319	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,319,034
Changes in proportionate share	$ 248,461	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 387,145
Total (prior to post-MD contributions)	$ 587,780	$ 1,706,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,118,399)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (591,340)
2nd Fiscal Year	(591,340)
3rd Fiscal Year	(591,340)
4th Fiscal Year	623,734
5th Fiscal Year	31,888
Thereafter	0
Total	$ (1,118,399)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10082423%
Employer's proportionate share at MD	0.09979010%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,285,398)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,729,410**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,827,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,095,336)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,639,661
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (4,035)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (30,443)
Employer's Total Pension Expense/(Income)	**$ 5,605,183**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 308,959	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,201,014
Changes in proportionate share	$ 0	$ 17,755
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 116,225
Total (prior to post-MD contributions)	$ 308,959	$ 1,334,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,026,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (537,305)
2nd Fiscal Year	(537,305)
3rd Fiscal Year	(537,305)
4th Fiscal Year	562,720
5th Fiscal Year	23,159
Thereafter	0
Total	$ (1,026,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.33027485%
Employer's proportionate share at MD	0.32607347%
Employer's proportionate share of system NPL/(A) at prior MD	$ (7,486,389)
Employer's proportionate share of system NPL/(A) at MD	**$ 18,721,382**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,183,359
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,579,113)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 18,428,118
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (16,394)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (160,733)
Employer's Total Pension Expense/(Income)	**$ 18,250,991**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,009,552	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,924,426
Changes in proportionate share	$ 0	$ 72,135
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 633,866
Total (prior to post-MD contributions)	$ 1,009,552	$ 4,630,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,620,875)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,820,161)
2nd Fiscal Year	(1,820,161)
3rd Fiscal Year	(1,820,161)
4th Fiscal Year	1,782,005
5th Fiscal Year	57,602
Thereafter	0
Total	$ (3,620,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2157: City of Monmouth

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03782742%
Employer's proportionate share at MD		0.04133209%
Employer's proportionate share of system NPL/(A) at prior MD	$	(857,440)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,373,066**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,727,306
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(453,678)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,335,893
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	13,676
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(19,569)
Employer's Total Pension Expense/(Income)	**$**	**2,330,000**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	127,968	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	497,448
Changes in proportionate share	$	60,172	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	78,410
Total (prior to post-MD contributions)	$	188,140	$	575,858
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(387,718)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (214,159)
2nd Fiscal Year	(214,159)
3rd Fiscal Year	(214,159)
4th Fiscal Year	241,638
5th Fiscal Year	13,120
Thereafter	0
Total	$ (387,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2158: City of Milton-Freewater

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06234782%
Employer's proportionate share at MD	0.05877367%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,413,247)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,374,468**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 8,144,152
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (645,123)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,321,608
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (13,947)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (7,545)
Employer's Total Pension Expense/(Income)	**$ 3,300,116**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 181,968	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 707,365
Changes in proportionate share	$ 0	$ 61,365
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 31,018
Total (prior to post-MD contributions)	$ 181,968	$ 799,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (617,780)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (317,643)
2nd Fiscal Year	(317,643)
3rd Fiscal Year	(317,643)
4th Fiscal Year	326,114
5th Fiscal Year	9,037
Thereafter	0
Total	$ (617,780)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2159: City of Baker City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05671163%
Employer's proportionate share at MD		0.05454563%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,285,491)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,131,716**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,558,281
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(598,715)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,082,659
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,452)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(9,834)
Employer's Total Pension Expense/(Income)	**$**	**3,064,373**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	168,878	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	656,479
Changes in proportionate share	$	0	$	37,188
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	37,981
Total (prior to post-MD contributions)	$	168,878	$	731,648
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(562,770)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (293,133)
2nd Fiscal Year	(293,133)
3rd Fiscal Year	(293,133)
4th Fiscal Year	305,948
5th Fiscal Year	10,682
Thereafter	0
Total	$ (562,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07543283%
Employer's proportionate share at MD	0.08383593%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,709,847)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,813,407**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,616,980
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (920,217)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,738,007
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 32,790
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 9,592
Employer's Total Pension Expense/(Income)	**$ 4,780,389**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 259,563	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,008,999
Changes in proportionate share	$ 144,274	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,554	$ 11,028
Total (prior to post-MD contributions)	$ 447,391	$ 1,020,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (572,636)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (380,054)
2nd Fiscal Year	(380,054)
3rd Fiscal Year	(380,054)
4th Fiscal Year	531,820
5th Fiscal Year	35,707
Thereafter	0
Total	$ (572,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00569476%
Employer's proportionate share at MD		0.00516264%
Employer's proportionate share of system NPL/(A) at prior MD	$	(129,084)
Employer's proportionate share of system NPL/(A) at MD	**$**	**296,411**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	715,377
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(56,667)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	291,768
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,076)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,290)
Employer's Total Pension Expense/(Income)	**$**	**288,402**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,984	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	62,134
Changes in proportionate share	$	0	$	9,136
Differences between employer contributions and employer's proportionate share of system contributions	$	743	$	6,584
Total (prior to post-MD contributions)	$	16,727	$	77,854
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(61,127)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,380)
2nd Fiscal Year	(29,380)
3rd Fiscal Year	(29,380)
4th Fiscal Year	26,991
5th Fiscal Year	21
Thereafter	0
Total	$ (61,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01319995%
Employer's proportionate share at MD		0.01712382%
Employer's proportionate share of system NPL/(A) at prior MD	$	(299,205)
Employer's proportionate share of system NPL/(A) at MD	**$**	**983,158**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,372,814
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(187,958)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	967,757
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	15,311
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(18,765)
Employer's Total Pension Expense/(Income)	**$**	**964,303**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	53,017	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	206,092
Changes in proportionate share	$	67,370	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	76,891
Total (prior to post-MD contributions)	$	120,387	$	282,983
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(162,596)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (89,738)
2nd Fiscal Year	(89,738)
3rd Fiscal Year	(89,738)
4th Fiscal Year	100,341
5th Fiscal Year	6,278
Thereafter	0
Total	$ (162,596)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10109889%
Employer's proportionate share at MD	0.09405887%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,291,623)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,400,354**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,033,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,032,428)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,315,759
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (27,471)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (30,615)
Employer's Total Pension Expense/(Income)	**$ 5,257,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 291,214	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,132,037
Changes in proportionate share	$ 0	$ 120,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 112,057
Total (prior to post-MD contributions)	$ 291,214	$ 1,364,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,073,751)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (532,034)
2nd Fiscal Year	(532,034)
3rd Fiscal Year	(532,034)
4th Fiscal Year	507,787
5th Fiscal Year	14,565
Thereafter	0
Total	$ (1,073,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02828721%
Employer's proportionate share at MD		0.02968924%
Employer's proportionate share of system NPL/(A) at prior MD	$	(641,190)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,704,596**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,113,980
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(325,881)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,677,894
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	5,471
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(22,697)
Employer's Total Pension Expense/(Income)	**$**	**1,660,668**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	91,920	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	357,322
Changes in proportionate share	$	24,072	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	95,827
Total (prior to post-MD contributions)	$	115,992	$	453,149
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(337,157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (166,826)
2nd Fiscal Year	(166,826)
3rd Fiscal Year	(166,826)
4th Fiscal Year	159,834
5th Fiscal Year	3,486
Thereafter	0
Total	$ (337,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2166: City of Nyssa

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01041583%
Employer's proportionate share at MD		0.01164208%
Employer's proportionate share of system NPL/(A) at prior MD	$	(236,097)
Employer's proportionate share of system NPL/(A) at MD	**$**	**668,426**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,613,220
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(127,788)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	657,955
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,785
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,559)
Employer's Total Pension Expense/(Income)	**$**	**661,181**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	36,045	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	140,117
Changes in proportionate share	$	21,053	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,799
Total (prior to post-MD contributions)	$	57,098	$	146,916
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(89,818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (55,437)
2nd Fiscal Year	(55,437)
3rd Fiscal Year	(55,437)
4th Fiscal Year	71,896
5th Fiscal Year	4,596
Thereafter	0
Total	$ (89,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00148290%
Employer's proportionate share at MD		0.00142665%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,613)
Employer's proportionate share of system NPL/(A) at MD	**$**	**81,911**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	197,688
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(15,659)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	80,627
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(219)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,336
Employer's Total Pension Expense/(Income)	**$**	**81,744**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,417	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,170
Changes in proportionate share	$	0	$	966
Differences between employer contributions and employer's proportionate share of system contributions	$	5,217	$	0
Total (prior to post-MD contributions)	$	9,634	$	18,136
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,502)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,072)
2nd Fiscal Year		(6,072)
3rd Fiscal Year		(6,072)
4th Fiscal Year		9,199
5th Fiscal Year		514
Thereafter		0
Total	$	(8,502)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01503867%
Employer's proportionate share at MD		0.01585344%
Employer's proportionate share of system NPL/(A) at prior MD	$	(340,884)
Employer's proportionate share of system NPL/(A) at MD	**$**	**910,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,196,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(174,014)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	895,961
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,179
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,817
Employer's Total Pension Expense/(Income)	**$**	**905,957**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	49,084	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	190,803
Changes in proportionate share	$	13,989	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	25,097	$	0
Total (prior to post-MD contributions)	$	88,170	$	190,803
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(102,633)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,887)
2nd Fiscal Year	(69,887)
3rd Fiscal Year	(69,887)
4th Fiscal Year	101,014
5th Fiscal Year	6,014
Thereafter	0
Total	$ (102,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02674091%
Employer's proportionate share at MD		0.02722843%
Employer's proportionate share of system NPL/(A) at prior MD	$	(606,140)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,563,310**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,772,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(298,870)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,538,821
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,902
o Differences between employer contributions and employer's proportionate share of system contributions	$	(15,831)
Employer's Total Pension Expense/(Income)	**$**	**1,524,892**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	84,302	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	327,705
Changes in proportionate share	$	8,370	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	64,913
Total (prior to post-MD contributions)	$	92,672	$	392,618
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(299,946)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (151,129)
2nd Fiscal Year	(151,129)
3rd Fiscal Year	(151,129)
4th Fiscal Year	148,977
5th Fiscal Year	4,463
Thereafter	0
Total	$ (299,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2172: City of Sandy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04860486%
Employer's proportionate share at MD	0.05014105%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,101,733)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,878,829**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 6,947,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (550,368)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,833,733
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 5,994
o Differences between employer contributions and employer's proportionate share of system contributions	$ (9,898)
Employer's Total Pension Expense/(Income)	**$ 2,829,829**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 155,241	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 603,468
Changes in proportionate share	$ 26,376	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 36,637
Total (prior to post-MD contributions)	$ 181,617	$ 640,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (458,488)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (256,557)
2nd Fiscal Year	(256,557)
3rd Fiscal Year	(256,557)
4th Fiscal Year	295,174
5th Fiscal Year	16,009
Thereafter	0
Total	$ (458,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2174: City of Mt Angel

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00653103%
Employer's proportionate share at MD		0.00708359%
Employer's proportionate share of system NPL/(A) at prior MD	$	(148,040)
Employer's proportionate share of system NPL/(A) at MD	**$**	**406,702**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	981,559
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(77,752)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	400,331
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,156
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,200
Employer's Total Pension Expense/(Income)	**$**	**403,687**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	21,931	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	85,254
Changes in proportionate share	$	9,487	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,196	$	0
Total (prior to post-MD contributions)	$	36,614	$	85,254
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(48,640)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,337)
2nd Fiscal Year	(32,337)
3rd Fiscal Year	(32,337)
4th Fiscal Year	45,077
5th Fiscal Year	3,295
Thereafter	0
Total	$ (48,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2175: City of Umatilla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01064620%
Employer's proportionate share at MD		0.01479930%
Employer's proportionate share of system NPL/(A) at prior MD	$	(241,319)
Employer's proportionate share of system NPL/(A) at MD	**$**	**849,696**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,050,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(162,443)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	836,386
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	16,206
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(19,748)
Employer's Total Pension Expense/(Income)	**$**	**832,844**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	45,820	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	178,116
Changes in proportionate share	$	71,305	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	81,500
Total (prior to post-MD contributions)	$	117,125	$	259,616
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(142,491)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (78,113)
2nd Fiscal Year	(78,113)
3rd Fiscal Year	(78,113)
4th Fiscal Year	86,408
5th Fiscal Year	5,441
Thereafter	0
Total	$ (142,491)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03476529%
Employer's proportionate share at MD		0.02557334%
Employer's proportionate share of system NPL/(A) at prior MD	$	(788,030)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,468,283**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,543,647
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(280,703)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,445,283
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(35,868)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(11,185)
Employer's Total Pension Expense/(Income)	**$**	**1,398,230**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,177	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 307,785
Changes in proportionate share	$ 0	$ 157,818
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 40,323
Total (prior to post-MD contributions)	$ 79,177	$ 505,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (426,749)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (175,913)
2nd Fiscal Year	(175,913)
3rd Fiscal Year	(175,913)
4th Fiscal Year	108,167
5th Fiscal Year	(7,177)
Thereafter	0
Total	$ (426,749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00413454%
Employer's proportionate share at MD	0.00296844%
Employer's proportionate share of system NPL/(A) at prior MD	$ (93,718)
Employer's proportionate share of system NPL/(A) at MD	**$ 170,432**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 411,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (32,583)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 167,762
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (4,550)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 5,374
Employer's Total Pension Expense/(Income)	**$ 168,586**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,191	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 35,726
Changes in proportionate share	$ 0	$ 20,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,108	$ 0
Total (prior to post-MD contributions)	$ 29,299	$ 55,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,448)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,134)
2nd Fiscal Year	(14,134)
3rd Fiscal Year	(14,134)
4th Fiscal Year	16,555
5th Fiscal Year	(603)
Thereafter	0
Total	$ (26,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2178: City of Boardman

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02095429%
Employer's proportionate share at MD		0.01840782%
Employer's proportionate share of system NPL/(A) at prior MD	$	(474,974)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,056,878**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,550,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(202,052)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,040,322
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(9,937)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(6,465)
Employer's Total Pension Expense/(Income)	**$**	**1,023,920**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,992	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 221,546
Changes in proportionate share	$ 0	$ 43,721
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 24,234
Total (prior to post-MD contributions)	$ 56,992	$ 289,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (232,509)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (109,156)
2nd Fiscal Year	(109,156)
3rd Fiscal Year	(109,156)
4th Fiscal Year	94,231
5th Fiscal Year	729
Thereafter	0
Total	$ (232,509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2179: City of Estacada

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01066465%
Employer's proportionate share at MD		0.01118534%
Employer's proportionate share of system NPL/(A) at prior MD	$	(241,737)
Employer's proportionate share of system NPL/(A) at MD	**$**	**642,202**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,549,931
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(122,775)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	632,142
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,032
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,491
Employer's Total Pension Expense/(Income)	**$**	**635,665**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	34,631	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	134,620
Changes in proportionate share	$	8,939	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,857	$	0
Total (prior to post-MD contributions)	$	49,427	$	134,620
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(85,193)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,838)
2nd Fiscal Year	(52,838)
3rd Fiscal Year	(52,838)
4th Fiscal Year	69,116
5th Fiscal Year	4,205
Thereafter	0
Total	$ (85,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01273087%
Employer's proportionate share at MD		0.01115338%
Employer's proportionate share of system NPL/(A) at prior MD	$	(288,572)
Employer's proportionate share of system NPL/(A) at MD	**$**	**640,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,545,502
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(122,424)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	630,336
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,156)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,300)
Employer's Total Pension Expense/(Income)	**$**	**620,880**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	34,532	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	134,235
Changes in proportionate share	$	0	$	27,084
Differences between employer contributions and employer's proportionate share of system contributions	$	4,574	$	15,618
Total (prior to post-MD contributions)	$	39,106	$	176,937
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(137,831)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,656)
2nd Fiscal Year	(65,656)
3rd Fiscal Year	(65,656)
4th Fiscal Year	58,040
5th Fiscal Year	1,097
Thereafter	0
Total	$ (137,831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2181: City of Central Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05829042%
Employer's proportionate share at MD		0.06453700%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,321,278)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,705,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,942,765
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(708,384)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,647,324
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	24,375
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,235
Employer's Total Pension Expense/(Income)	**$**	**3,676,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 199,812	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 776,729
Changes in proportionate share	$ 107,248	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,878	$ 0
Total (prior to post-MD contributions)	$ 325,938	$ 776,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (450,791)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (295,582)
2nd Fiscal Year	(295,582)
3rd Fiscal Year	(295,582)
4th Fiscal Year	408,026
5th Fiscal Year	27,929
Thereafter	0
Total	$ (450,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01017141%
Employer's proportionate share at MD		0.00847096%
Employer's proportionate share of system NPL/(A) at prior MD	$	(230,557)
Employer's proportionate share of system NPL/(A) at MD	**$**	**486,357**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,173,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(92,981)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	478,738
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(6,635)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	2,049
Employer's Total Pension Expense/(Income)	**$**	**474,152**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	26,227	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	101,951
Changes in proportionate share	$	0	$	29,196
Differences between employer contributions and employer's proportionate share of system contributions	$	11,673	$	5,247
Total (prior to post-MD contributions)	$	37,900	$	136,394
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(98,494)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,270)
2nd Fiscal Year	(47,270)
3rd Fiscal Year	(47,270)
4th Fiscal Year	44,062
5th Fiscal Year	(747)
Thereafter	0
Total	$ (98,494)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2183: City of Myrtle Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00869233%
Employer's proportionate share at MD		0.01226915%
Employer's proportionate share of system NPL/(A) at prior MD	$	(197,030)
Employer's proportionate share of system NPL/(A) at MD	**$**	**704,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,700,112
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(134,671)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	693,394
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	13,957
o Differences between employer contributions and employer's proportionate share of system contributions	$	(11,339)
Employer's Total Pension Expense/(Income)	**$**	**696,012**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	37,986	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	147,664
Changes in proportionate share	$	61,411	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	47,435
Total (prior to post-MD contributions)	$	99,397	$	195,099
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(95,702)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59,204)
2nd Fiscal Year	(59,204)
3rd Fiscal Year	(59,204)
4th Fiscal Year	76,184
5th Fiscal Year	5,727
Thereafter	0
Total	$ (95,702)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00614135%
Employer's proportionate share at MD		0.00610382%
Employer's proportionate share of system NPL/(A) at prior MD	$	(139,207)
Employer's proportionate share of system NPL/(A) at MD	**$**	**350,448**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	845,794
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(66,998)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	344,959
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(146)
o Differences between employer contributions and employer's proportionate share of system contributions	$	555
Employer's Total Pension Expense/(Income)	**$**	**345,368**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	18,898	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	73,462
Changes in proportionate share	$	0	$	645
Differences between employer contributions and employer's proportionate share of system contributions	$	4,319	$	2,834
Total (prior to post-MD contributions)	$	23,217	$	76,941
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(53,724)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,347)
2nd Fiscal Year	(30,347)
3rd Fiscal Year	(30,347)
4th Fiscal Year	35,919
5th Fiscal Year	1,399
Thereafter	0
Total	$ (53,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01056940%
Employer's proportionate share at MD		0.01014448%
Employer's proportionate share of system NPL/(A) at prior MD	$	(239,578)
Employer's proportionate share of system NPL/(A) at MD	**$**	**582,441**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,405,701
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(111,350)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	573,318
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,658)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(6,719)
Employer's Total Pension Expense/(Income)	**$**	**564,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,408	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 122,093
Changes in proportionate share	$ 0	$ 7,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 26,080
Total (prior to post-MD contributions)	$ 31,408	$ 155,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (124,060)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59,493)
2nd Fiscal Year	(59,493)
3rd Fiscal Year	(59,493)
4th Fiscal Year	53,174
5th Fiscal Year	1,246
Thereafter	0
Total	$ (124,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00072426%
Employer's proportionate share at MD		0.00066764%
Employer's proportionate share of system NPL/(A) at prior MD	$	(16,417)
Employer's proportionate share of system NPL/(A) at MD	**$**	**38,332**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	92,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,328)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	37,732
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(221)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,522)
Employer's Total Pension Expense/(Income)	**$**	**35,989**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,067	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,035
Changes in proportionate share	$	0	$	972
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,100
Total (prior to post-MD contributions)	$	2,067	$	15,107
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(13,040)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,107)
2nd Fiscal Year	(5,107)
3rd Fiscal Year	(5,107)
4th Fiscal Year	2,493
5th Fiscal Year	(212)
Thereafter	0
Total	$ (13,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01790900%
Employer's proportionate share at MD		0.01656253%
Employer's proportionate share of system NPL/(A) at prior MD	$	(405,946)
Employer's proportionate share of system NPL/(A) at MD	**$**	**950,931**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,295,037
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(181,797)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	936,035
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(5,254)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,128)
Employer's Total Pension Expense/(Income)	**$**	**926,653**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,279	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 199,337
Changes in proportionate share	$ 0	$ 23,117
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,458	$ 17,691
Total (prior to post-MD contributions)	$ 54,737	$ 240,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (185,408)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (92,838)
2nd Fiscal Year	(92,838)
3rd Fiscal Year	(92,838)
4th Fiscal Year	90,232
5th Fiscal Year	2,875
Thereafter	0
Total	$ (185,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01080582%
Employer's proportionate share at MD		0.01247177%
Employer's proportionate share of system NPL/(A) at prior MD	$	(244,937)
Employer's proportionate share of system NPL/(A) at MD	**$**	**716,062**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,728,189
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(136,895)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	704,845
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	6,501
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(9,011)
Employer's Total Pension Expense/(Income)	**$**	**702,335**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	38,614	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	150,103
Changes in proportionate share	$	28,603	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	36,797
Total (prior to post-MD contributions)	$	67,217	$	186,900
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(119,683)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,353)
2nd Fiscal Year	(65,353)
3rd Fiscal Year	(65,353)
4th Fiscal Year	72,447
5th Fiscal Year	3,930
Thereafter	0
Total	$ (119,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2189: City of Willamina

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	3,473
Employer's Total Pension Expense/(Income)	**$**	**3,473**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	13,853	$	0
Total (prior to post-MD contributions)	$	13,853	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	13,853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	3,473
2nd Fiscal Year		3,473
3rd Fiscal Year		3,473
4th Fiscal Year		2,759
5th Fiscal Year		675
Thereafter		0
Total	$	13,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00119030%
Employer's proportionate share at MD		0.00130229%
Employer's proportionate share of system NPL/(A) at prior MD	$	(26,981)
Employer's proportionate share of system NPL/(A) at MD	**$**	**74,770**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	180,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,294)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	73,599
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	437
○ Differences between employer contributions and employer's proportionate share of system contributions	$	7,008
Employer's Total Pension Expense/(Income)	**$**	**81,044**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,032	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	15,674
Changes in proportionate share	$	1,923	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	25,750	$	0
Total (prior to post-MD contributions)	$	31,705	$	15,674
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	16,031

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	883
2nd Fiscal Year		883
3rd Fiscal Year		883
4th Fiscal Year		12,579
5th Fiscal Year		804
Thereafter		0
Total	$	16,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2192: City of North Plains

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00760603%
Employer's proportionate share at MD		0.00957183%
Employer's proportionate share of system NPL/(A) at prior MD	$	(172,407)
Employer's proportionate share of system NPL/(A) at MD	**$**	**549,563**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,326,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(105,064)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	540,954
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,671
o Differences between employer contributions and employer's proportionate share of system contributions	$	42
Employer's Total Pension Expense/(Income)	**$**	**548,667**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	29,635	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	115,201
Changes in proportionate share	$	33,751	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	6,831	$	8,160
Total (prior to post-MD contributions)	$	70,217	$	123,361
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(53,144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,518)
2nd Fiscal Year	(40,518)
3rd Fiscal Year	(40,518)
4th Fiscal Year	63,389
5th Fiscal Year	5,021
Thereafter	0
Total	$ (53,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2193: City of Heppner

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	74
Employer's Total Pension Expense/(Income)	**$**	**74**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	268	$	0
Total (prior to post-MD contributions)	$	268	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	268

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	74
2nd Fiscal Year		74
3rd Fiscal Year		74
4th Fiscal Year		46
5th Fiscal Year		0
Thereafter		0
Total	$	268

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00628906%
Employer's proportionate share at MD		0.00654549%
Employer's proportionate share of system NPL/(A) at prior MD	$	(142,555)
Employer's proportionate share of system NPL/(A) at MD	**$**	**375,807**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	906,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(71,846)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	369,920
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,001
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,177)
Employer's Total Pension Expense/(Income)	**$**	**363,744**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	20,265	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	78,778
Changes in proportionate share	$	4,402	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	29,321
Total (prior to post-MD contributions)	$	24,667	$	108,099
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(83,432)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,158)
2nd Fiscal Year	(39,158)
3rd Fiscal Year	(39,158)
4th Fiscal Year	33,544
5th Fiscal Year	498
Thereafter	0
Total	$ (83,432)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2195: City of Metolius

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,315
Employer's Total Pension Expense/(Income)	**$**	**1,315**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,298	$	0
Total (prior to post-MD contributions)	$	5,298	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,298

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,315
2nd Fiscal Year		1,315
3rd Fiscal Year		1,315
4th Fiscal Year		1,071
5th Fiscal Year		282
Thereafter		0
Total	$	5,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2196: City of Hubbard

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01299760%
Employer's proportionate share at MD		0.01181175%
Employer's proportionate share of system NPL/(A) at prior MD	$	(294,619)
Employer's proportionate share of system NPL/(A) at MD	**$**	**678,167**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,636,731
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(129,650)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	667,544
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4,627)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,156)
Employer's Total Pension Expense/(Income)	**$**	**660,761**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	36,570	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	142,159
Changes in proportionate share	$	0	$	20,360
Differences between employer contributions and employer's proportionate share of system contributions	$	458	$	8,134
Total (prior to post-MD contributions)	$	37,028	$	170,653
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(133,625)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (66,301)
2nd Fiscal Year	(66,301)
3rd Fiscal Year	(66,301)
4th Fiscal Year	63,762
5th Fiscal Year	1,515
Thereafter	0
Total	$ (133,625)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01166352%
Employer's proportionate share at MD		0.01228900%
Employer's proportionate share of system NPL/(A) at prior MD	$	(264,379)
Employer's proportionate share of system NPL/(A) at MD	**$**	**705,568**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,702,863
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(134,889)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	694,516
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,441
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,017)
Employer's Total Pension Expense/(Income)	**$**	**689,940**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	38,048	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	147,903
Changes in proportionate share	$	10,739	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	28,043
Total (prior to post-MD contributions)	$	48,787	$	175,946
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(127,159)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (66,498)
2nd Fiscal Year	(66,498)
3rd Fiscal Year	(66,498)
4th Fiscal Year	69,294
5th Fiscal Year	3,042
Thereafter	0
Total	$ (127,159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2198: City of Carlton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00175147%
Employer's proportionate share at MD		0.00272746%
Employer's proportionate share of system NPL/(A) at prior MD	$	(39,701)
Employer's proportionate share of system NPL/(A) at MD	**$**	**156,596**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	377,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(29,938)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	154,143
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,808
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,452)
Employer's Total Pension Expense/(Income)	**$**	**150,499**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,444	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	32,826
Changes in proportionate share	$	16,757	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	30,475
Total (prior to post-MD contributions)	$	25,201	$	63,301
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(38,100)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,387)
2nd Fiscal Year	(17,387)
3rd Fiscal Year	(17,387)
4th Fiscal Year	13,594
5th Fiscal Year	468
Thereafter	0
Total	$ (38,100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2199: City of Junction City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03547177%
Employer's proportionate share at MD		0.03433174%
Employer's proportionate share of system NPL/(A) at prior MD	$	(804,044)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,971,144**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,757,282
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(376,839)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,940,266
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(4,449)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	461
Employer's Total Pension Expense/(Income)	**$**	**1,936,278**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	106,294	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	413,196
Changes in proportionate share	$	0	$	19,573
Differences between employer contributions and employer's proportionate share of system contributions	$	21,510	$	15,943
Total (prior to post-MD contributions)	$	127,804	$	448,712
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(320,908)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (176,980)
2nd Fiscal Year	(176,980)
3rd Fiscal Year	(176,980)
4th Fiscal Year	200,193
5th Fiscal Year	9,840
Thereafter	0
Total	$ (320,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00102867%
Employer's proportionate share at MD		0.00140747%
Employer's proportionate share of system NPL/(A) at prior MD	$	(23,317)
Employer's proportionate share of system NPL/(A) at MD	**$**	**80,809**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	195,030
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(15,449)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	79,543
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,478
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,435)
Employer's Total Pension Expense/(Income)	**$**	**79,586**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,358	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	16,939
Changes in proportionate share	$	6,504	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	5,987
Total (prior to post-MD contributions)	$	10,862	$	22,926
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(12,064)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,049)
2nd Fiscal Year		(7,049)
3rd Fiscal Year		(7,049)
4th Fiscal Year		8,506
5th Fiscal Year		576
Thereafter		0
Total	$	(12,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2201: City of Coburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00517355%
Employer's proportionate share at MD		0.00467319%
Employer's proportionate share of system NPL/(A) at prior MD	$	(117,270)
Employer's proportionate share of system NPL/(A) at MD	**$**	**268,309**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	647,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(51,295)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	264,106
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,952)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(555)
Employer's Total Pension Expense/(Income)	**$**	**261,599**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,469	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	56,244
Changes in proportionate share	$	0	$	8,591
Differences between employer contributions and employer's proportionate share of system contributions	$	1,429	$	3,167
Total (prior to post-MD contributions)	$	15,898	$	68,002
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(52,104)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,054)
2nd Fiscal Year	(26,054)
3rd Fiscal Year	(26,054)
4th Fiscal Year	25,398
5th Fiscal Year	661
Thereafter	0
Total	$ (52,104)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06455806%
Employer's proportionate share at MD		0.06208413%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,463,347)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,564,536**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,602,876
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(681,460)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,508,699
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(9,654)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	10,711
Employer's Total Pension Expense/(Income)	**$**	**3,509,756**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	192,218	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	747,208
Changes in proportionate share	$	0	$	42,475
Differences between employer contributions and employer's proportionate share of system contributions	$	45,767	$	0
Total (prior to post-MD contributions)	$	237,985	$	789,683
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(551,698)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (311,775)
2nd Fiscal Year	(311,775)
3rd Fiscal Year	(311,775)
4th Fiscal Year	366,411
5th Fiscal Year	17,217
Thereafter	0
Total	$ (551,698)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00734632%
Employer's proportionate share at MD	0.00917517%
Employer's proportionate share of system NPL/(A) at prior MD	$ (166,520)
Employer's proportionate share of system NPL/(A) at MD	**$ 526,789**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 1,271,385
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (100,710)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 518,537
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 7,136
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 1,423
Employer's Total Pension Expense/(Income)	**$ 527,096**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,407	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 110,427
Changes in proportionate share	$ 31,400	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,210	$ 5,001
Total (prior to post-MD contributions)	$ 69,017	$ 115,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,673)
2nd Fiscal Year	(37,673)
3rd Fiscal Year	(37,673)
4th Fiscal Year	61,628
5th Fiscal Year	4,981
Thereafter	0
Total	$ (46,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00691384%
Employer's proportionate share at MD		0.00748026%
Employer's proportionate share of system NPL/(A) at prior MD	$	(156,717)
Employer's proportionate share of system NPL/(A) at MD	**$**	**429,476**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,036,525
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(82,106)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	422,749
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,210
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,638)
Employer's Total Pension Expense/(Income)	**$**	**419,321**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	23,160	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	90,028
Changes in proportionate share	$	9,725	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	22,853
Total (prior to post-MD contributions)	$	32,885	$	112,881
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(79,996)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,120)
2nd Fiscal Year	(41,120)
3rd Fiscal Year	(41,120)
4th Fiscal Year	41,651
5th Fiscal Year	1,712
Thereafter	0
Total	$ (79,996)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2205: City of Elgin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00149729%
Employer's proportionate share at MD		0.00126791%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,939)
Employer's proportionate share of system NPL/(A) at MD	**$**	**72,797**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	175,692
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(13,917)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	71,656
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(895)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(4,077)
Employer's Total Pension Expense/(Income)	**$**	**66,684**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,926	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	15,260
Changes in proportionate share	$	0	$	3,939
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	16,384
Total (prior to post-MD contributions)	$	3,926	$	35,583
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(31,657)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(11,361)
2nd Fiscal Year		(11,361)
3rd Fiscal Year		(11,361)
4th Fiscal Year		3,281
5th Fiscal Year		(856)
Thereafter		0
Total	$	(31,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00342254%
Employer's proportionate share at MD	0.00339084%

Employer's proportionate share of system NPL/(A) at prior MD	$	(77,579)
Employer's proportionate share of system NPL/(A) at MD	**$**	**194,684**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	469,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(37,219)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	191,634
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(124)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,730)
Employer's Total Pension Expense/(Income)	**$**	**189,780**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,498	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	40,810
Changes in proportionate share	$	0	$	544
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,699
Total (prior to post-MD contributions)	$	10,498	$	48,053
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(37,555)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(18,940)
2nd Fiscal Year		(18,940)
3rd Fiscal Year		(18,940)
4th Fiscal Year		18,595
5th Fiscal Year		670
Thereafter		0
Total	$	(37,555)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03304161%
Employer's proportionate share at MD		0.03230768%
Employer's proportionate share of system NPL/(A) at prior MD	$	(748,959)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,854,933**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,476,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(354,622)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,825,876
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,864)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(6,862)
Employer's Total Pension Expense/(Income)	**$**	**1,816,150**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	100,027	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	388,836
Changes in proportionate share	$	0	$	12,601
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	26,218
Total (prior to post-MD contributions)	$	100,027	$	427,655
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(327,628)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (172,519)
2nd Fiscal Year	(172,519)
3rd Fiscal Year	(172,519)
4th Fiscal Year	182,738
5th Fiscal Year	7,192
Thereafter	0
Total	$ (327,628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2209: City of Monroe

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	2,358
Employer's Total Pension Expense/(Income)	**$**	**2,358**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	8,486	$	0
Total (prior to post-MD contributions)	$	8,486	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	8,486

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	2,358
2nd Fiscal Year		2,358
3rd Fiscal Year		2,358
4th Fiscal Year		1,412
5th Fiscal Year		0
Thereafter		0
Total	$	8,486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00021283%
Employer's proportionate share at MD		0.00019321%
Employer's proportionate share of system NPL/(A) at prior MD	$	(4,824)
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,093**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	26,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,121)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	10,919
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(76)
o Differences between employer contributions and employer's proportionate share of system contributions	$	234
Employer's Total Pension Expense/(Income)	**$**	**11,077**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	598	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,325
Changes in proportionate share	$	0	$	337
Differences between employer contributions and employer's proportionate share of system contributions	$	940	$	0
Total (prior to post-MD contributions)	$	1,538	$	2,662
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,124)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (816)
2nd Fiscal Year	(816)
3rd Fiscal Year	(816)
4th Fiscal Year	1,254
5th Fiscal Year	68
Thereafter	0
Total	$ (1,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2212: Town of Lakeview

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00812214%
Employer's proportionate share at MD		0.00860316%
Employer's proportionate share of system NPL/(A) at prior MD	$	(184,106)
Employer's proportionate share of system NPL/(A) at MD	**$**	**493,947**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,192,123
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(94,432)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	486,210
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,877
o Differences between employer contributions and employer's proportionate share of system contributions	$	(15,553)
Employer's Total Pension Expense/(Income)	**$**	**472,534**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	26,636	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	103,543
Changes in proportionate share	$	8,259	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	62,734
Total (prior to post-MD contributions)	$	34,895	$	166,277
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(131,382)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (57,026)
2nd Fiscal Year	(57,026)
3rd Fiscal Year	(57,026)
4th Fiscal Year	39,896
5th Fiscal Year	(200)
Thereafter	0
Total	$ (131,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	2,139
Employer's Total Pension Expense/(Income)	**$**	**2,139**

	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	$	8,412	$	0
Total (prior to post-MD contributions)	$	8,412	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	8,412

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	2,139
2nd Fiscal Year		2,139
3rd Fiscal Year		2,139
4th Fiscal Year		1,638
5th Fiscal Year		357
Thereafter		0
Total	$	8,412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00445346%
Employer's proportionate share at MD		0.00338041%
Employer's proportionate share of system NPL/(A) at prior MD	$	(100,947)
Employer's proportionate share of system NPL/(A) at MD	**$**	**194,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	468,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(37,105)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	191,045
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(4,187)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	402
Employer's Total Pension Expense/(Income)	**$**	**187,260**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,466	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	40,685
Changes in proportionate share	$	0	$	18,424
Differences between employer contributions and employer's proportionate share of system contributions	$	5,275	$	2,871
Total (prior to post-MD contributions)	$	15,741	$	61,980
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(46,239)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,818)
2nd Fiscal Year	(20,818)
3rd Fiscal Year	(20,818)
4th Fiscal Year	16,462
5th Fiscal Year	(246)
Thereafter	0
Total	$ (46,239)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	764
Employer's Total Pension Expense/(Income)	**$**	**764**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,065	$	0
Total (prior to post-MD contributions)	$	3,065	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,065

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	764
2nd Fiscal Year		764
3rd Fiscal Year		764
4th Fiscal Year		616
5th Fiscal Year		157
Thereafter		0
Total	$	3,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03790856%
Employer's proportionate share at MD		0.03862112%
Employer's proportionate share of system NPL/(A) at prior MD	$	(859,279)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,217,417**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,351,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(423,921)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,182,682
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,780
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,594)
Employer's Total Pension Expense/(Income)	**$**	**2,182,868**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	119,574	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	464,821
Changes in proportionate share	$	12,234	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	7,794	$	15,716
Total (prior to post-MD contributions)	$	139,602	$	480,537
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(340,935)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (194,420)
2nd Fiscal Year	(194,420)
3rd Fiscal Year	(194,420)
4th Fiscal Year	229,631
5th Fiscal Year	12,694
Thereafter	0
Total	$ (340,935)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01700708%
Employer's proportionate share at MD		0.02073425%
Employer's proportionate share of system NPL/(A) at prior MD	$	(385,502)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,190,449**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,873,104
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(227,587)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,171,801
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	14,544
o Differences between employer contributions and employer's proportionate share of system contributions	$	(9,224)
Employer's Total Pension Expense/(Income)	**$**	**1,177,121**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	64,195	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	249,545
Changes in proportionate share	$	63,992	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	39,336
Total (prior to post-MD contributions)	$	128,187	$	288,881
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(160,694)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (99,157)
2nd Fiscal Year	(99,157)
3rd Fiscal Year	(99,157)
4th Fiscal Year	128,188
5th Fiscal Year	8,588
Thereafter	0
Total	$ (160,694)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00081225%
Employer's proportionate share at MD		0.00143460%
Employer's proportionate share of system NPL/(A) at prior MD	$	(18,411)
Employer's proportionate share of system NPL/(A) at MD	**$**	**82,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	198,790
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(15,747)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	81,077
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,429
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,193
Employer's Total Pension Expense/(Income)	**$**	**84,699**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,442	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,266
Changes in proportionate share	$	10,685	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,079	$	960
Total (prior to post-MD contributions)	$	20,206	$	18,226
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,980

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,607)
2nd Fiscal Year	(3,607)
3rd Fiscal Year	(3,607)
4th Fiscal Year	11,515
5th Fiscal Year	1,285
Thereafter	0
Total	$ 1,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2219: City of Sheridan

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00904564%
Employer's proportionate share at MD		0.00796715%
Employer's proportionate share of system NPL/(A) at prior MD	$	(205,039)
Employer's proportionate share of system NPL/(A) at MD	**$**	**457,431**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,103,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(87,451)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	450,265
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4,208)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(8,214)
Employer's Total Pension Expense/(Income)	**$**	**437,843**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,667	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 95,888
Changes in proportionate share	$ 0	$ 18,517
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 31,958
Total (prior to post-MD contributions)	$ 24,667	$ 146,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (121,696)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,567)
2nd Fiscal Year	(52,567)
3rd Fiscal Year	(52,567)
4th Fiscal Year	36,642
5th Fiscal Year	(637)
Thereafter	0
Total	$ (121,696)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2220: City of Garibaldi

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00309563%
Employer's proportionate share at MD		0.00468464%
Employer's proportionate share of system NPL/(A) at prior MD	$	(70,169)
Employer's proportionate share of system NPL/(A) at MD	**$**	**268,967**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	649,141
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(51,420)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	264,754
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	6,201
○ Differences between employer contributions and employer's proportionate share of system contributions	$	6,368
Employer's Total Pension Expense/(Income)	**$**	**277,323**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,504	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	56,382
Changes in proportionate share	$	27,282	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	24,533	$	0
Total (prior to post-MD contributions)	$	66,319	$	56,382
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	9,937

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,036)
2nd Fiscal Year	(11,036)
3rd Fiscal Year	(11,036)
4th Fiscal Year	38,445
5th Fiscal Year	4,601
Thereafter	0
Total	$ 9,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00863735%
Employer's proportionate share at MD		0.00830268%
Employer's proportionate share of system NPL/(A) at prior MD	$	(195,784)
Employer's proportionate share of system NPL/(A) at MD	**$**	**476,695**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,150,486
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(91,134)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	469,228
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,306)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,132)
Employer's Total Pension Expense/(Income)	**$**	**462,790**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,706	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	99,926
Changes in proportionate share	$	0	$	5,746
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	20,263
Total (prior to post-MD contributions)	$	25,706	$	125,935
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(100,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (48,274)
2nd Fiscal Year	(48,274)
3rd Fiscal Year	(48,274)
4th Fiscal Year	43,673
5th Fiscal Year	920
Thereafter	0
Total	$ (100,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2222: City of Jacksonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01134574%
Employer's proportionate share at MD		0.00961897%
Employer's proportionate share of system NPL/(A) at prior MD	$	(257,176)
Employer's proportionate share of system NPL/(A) at MD	**$**	**552,269**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,332,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(105,582)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	543,618
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,738)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(967)
Employer's Total Pension Expense/(Income)	**$**	**535,913**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,781	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 115,768
Changes in proportionate share	$ 0	$ 29,647
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,651	$ 14,651
Total (prior to post-MD contributions)	$ 43,432	$ 160,066
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (116,634)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,174)
2nd Fiscal Year	(56,174)
3rd Fiscal Year	(56,174)
4th Fiscal Year	50,635
5th Fiscal Year	1,251
Thereafter	0
Total	$ (116,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2223: City of Cannon Beach

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02011880%
Employer's proportionate share at MD		0.02312559%
Employer's proportionate share of system NPL/(A) at prior MD	$	(456,036)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,327,747**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,204,468
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(253,836)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,306,948
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	11,733
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,700)
Employer's Total Pension Expense/(Income)	**$**	**1,314,981**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	71,599	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	278,326
Changes in proportionate share	$	51,624	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	15,806
Total (prior to post-MD contributions)	$	123,223	$	294,132
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(170,909)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(108,493)
2nd Fiscal Year		(108,493)
3rd Fiscal Year		(108,493)
4th Fiscal Year		144,611
5th Fiscal Year		9,960
Thereafter		0
Total	$	(170,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00197191%
Employer's proportionate share at MD		0.00208999%
Employer's proportionate share of system NPL/(A) at prior MD	$	(44,698)
Employer's proportionate share of system NPL/(A) at MD	**$**	**119,996**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	289,606
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,941)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	118,116
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	461
o Differences between employer contributions and employer's proportionate share of system contributions	$	(413)
Employer's Total Pension Expense/(Income)	**$**	**118,164**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,471	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	25,154
Changes in proportionate share	$	2,027	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,186	$	2,457
Total (prior to post-MD contributions)	$	9,684	$	27,611
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(17,927)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,483)
2nd Fiscal Year	(10,483)
3rd Fiscal Year	(10,483)
4th Fiscal Year	12,641
5th Fiscal Year	881
Thereafter	0
Total	$ (17,927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00238246%
Employer's proportionate share at MD		0.00296604%
Employer's proportionate share of system NPL/(A) at prior MD	$	(54,004)
Employer's proportionate share of system NPL/(A) at MD	**$**	**170,294**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	410,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(32,556)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	167,626
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,277
○ Differences between employer contributions and employer's proportionate share of system contributions	$	168
Employer's Total Pension Expense/(Income)	**$**	**170,071**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,183	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	35,697
Changes in proportionate share	$	10,020	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,525	$	6,013
Total (prior to post-MD contributions)	$	24,728	$	41,710
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,982)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(12,500)
2nd Fiscal Year		(12,500)
3rd Fiscal Year		(12,500)
4th Fiscal Year		19,317
5th Fiscal Year		1,202
Thereafter		0
Total	$	(16,982)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2226: City of Hines

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00474792%
Employer's proportionate share at MD		0.00551292%
Employer's proportionate share of system NPL/(A) at prior MD	$	(107,622)
Employer's proportionate share of system NPL/(A) at MD	**$**	**316,522**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	763,914
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(60,512)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	311,564
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,985
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,266)
Employer's Total Pension Expense/(Income)	**$**	**313,283**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	17,068	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	66,350
Changes in proportionate share	$	13,135	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	5,263
Total (prior to post-MD contributions)	$	30,203	$	71,613
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(41,410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,060)
2nd Fiscal Year	(26,060)
3rd Fiscal Year	(26,060)
4th Fiscal Year	34,377
5th Fiscal Year	2,393
Thereafter	0
Total	$ (41,410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2227: Town Of Bonanza

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00518178%
Employer's proportionate share at MD		0.00488368%
Employer's proportionate share of system NPL/(A) at prior MD	$	(117,456)
Employer's proportionate share of system NPL/(A) at MD	**$**	**280,395**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	676,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(53,605)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	276,002
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,163)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,934
Employer's Total Pension Expense/(Income)	**$**	**277,773**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,120	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	58,777
Changes in proportionate share	$	0	$	5,118
Differences between employer contributions and employer's proportionate share of system contributions	$	12,398	$	0
Total (prior to post-MD contributions)	$	27,518	$	63,895
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(36,377)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,837)
2nd Fiscal Year	(22,837)
3rd Fiscal Year	(22,837)
4th Fiscal Year	30,308
5th Fiscal Year	1,827
Thereafter	0
Total	$ (36,377)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2229: City of John Day

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00767280%
Employer's proportionate share at MD		0.00672538%
Employer's proportionate share of system NPL/(A) at prior MD	$	(173,920)
Employer's proportionate share of system NPL/(A) at MD	**$**	**386,135**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	931,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(73,820)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	380,086
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(3,697)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(5,809)
Employer's Total Pension Expense/(Income)	**$**	**370,580**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	20,822	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	80,943
Changes in proportionate share	$	0	$	16,267
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	22,841
Total (prior to post-MD contributions)	$	20,822	$	120,051
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(99,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(43,394)
2nd Fiscal Year		(43,394)
3rd Fiscal Year		(43,394)
4th Fiscal Year		31,504
5th Fiscal Year		(550)
Thereafter		0
Total	$	(99,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00146179%
Employer's proportionate share at MD		0.00253233%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,135)
Employer's proportionate share of system NPL/(A) at MD	**$**	**145,393**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	350,900
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(27,796)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	143,115
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,177
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,699)
Employer's Total Pension Expense/(Income)	**$**	**145,593**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,840	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	30,478
Changes in proportionate share	$	18,381	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,415
Total (prior to post-MD contributions)	$	26,221	$	37,893
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11,672)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,282)
2nd Fiscal Year	(10,282)
3rd Fiscal Year	(10,282)
4th Fiscal Year	17,439
5th Fiscal Year	1,736
Thereafter	0
Total	$ (11,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00228182%
Employer's proportionate share at MD		0.00208107%
Employer's proportionate share of system NPL/(A) at prior MD	$	(51,722)
Employer's proportionate share of system NPL/(A) at MD	**$**	**119,484**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	288,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,843)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	117,612
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(783)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,731)
Employer's Total Pension Expense/(Income)	**$**	**115,098**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,443	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	25,047
Changes in proportionate share	$	0	$	3,447
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,756
Total (prior to post-MD contributions)	$	6,443	$	35,250
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(28,807)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,000)
2nd Fiscal Year	(13,000)
3rd Fiscal Year	(13,000)
4th Fiscal Year	10,187
5th Fiscal Year	7
Thereafter	0
Total	$ (28,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00518184%
Employer's proportionate share at MD		0.00585443%
Employer's proportionate share of system NPL/(A) at prior MD	$	(117,458)
Employer's proportionate share of system NPL/(A) at MD	**$**	**336,130**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	811,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(64,261)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	330,864
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,624
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,402)
Employer's Total Pension Expense/(Income)	**$**	**331,086**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	18,126	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	70,460
Changes in proportionate share	$	11,548	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	10,098
Total (prior to post-MD contributions)	$	29,674	$	80,558
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(50,884)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,278)
2nd Fiscal Year	(29,278)
3rd Fiscal Year	(29,278)
4th Fiscal Year	34,974
5th Fiscal Year	1,974
Thereafter	0
Total	$ (50,884)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2234: City of Aumsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00894304%
Employer's proportionate share at MD		0.00508044%
Employer's proportionate share of system NPL/(A) at prior MD	$	(202,713)
Employer's proportionate share of system NPL/(A) at MD	**$**	**291,691**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	703,987
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(55,765)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	287,122
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(15,072)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,611)
Employer's Total Pension Expense/(Income)	**$**	**268,439**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,729	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	61,145
Changes in proportionate share	$	0	$	66,318
Differences between employer contributions and employer's proportionate share of system contributions	$	10,397	$	21,508
Total (prior to post-MD contributions)	$	26,126	$	148,971
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(122,845)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,283)
2nd Fiscal Year	(44,283)
3rd Fiscal Year	(44,283)
4th Fiscal Year	13,658
5th Fiscal Year	(3,655)
Thereafter	0
Total	$ (122,845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2235: City of Amity

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00439396%
Employer's proportionate share at MD		0.00466380%
Employer's proportionate share of system NPL/(A) at prior MD	$	(99,599)
Employer's proportionate share of system NPL/(A) at MD	**$**	**267,770**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	646,254
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(51,192)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	263,576
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,053
o Differences between employer contributions and employer's proportionate share of system contributions	$	(761)
Employer's Total Pension Expense/(Income)	**$**	**263,868**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,440	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	56,131
Changes in proportionate share	$	4,632	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,015
Total (prior to post-MD contributions)	$	19,072	$	59,146
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(40,074)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(23,208)
2nd Fiscal Year		(23,208)
3rd Fiscal Year		(23,208)
4th Fiscal Year		27,956
5th Fiscal Year		1,595
Thereafter		0
Total	$	(40,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00876907%
Employer's proportionate share at MD		0.00657843%
Employer's proportionate share of system NPL/(A) at prior MD	$	(198,770)
Employer's proportionate share of system NPL/(A) at MD	**$**	**377,698**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	911,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(72,207)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	371,782
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,548)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,251
Employer's Total Pension Expense/(Income)	**$**	**364,485**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	20,367	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	79,174
Changes in proportionate share	$	0	$	37,611
Differences between employer contributions and employer's proportionate share of system contributions	$	20,634	$	12,381
Total (prior to post-MD contributions)	$	41,001	$	129,166
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(88,165)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,445)
2nd Fiscal Year	(40,445)
3rd Fiscal Year	(40,445)
4th Fiscal Year	32,863
5th Fiscal Year	307
Thereafter	0
Total	$ (88,165)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2237: City of Troutdale

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05403246%
Employer's proportionate share at MD		0.05837832%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,224,762)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,351,769**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,089,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(640,784)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,299,264
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	16,958
o Differences between employer contributions and employer's proportionate share of system contributions	$	(25,541)
Employer's Total Pension Expense/(Income)	**$**	**3,290,681**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	180,744	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	702,607
Changes in proportionate share	$	74,615	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	104,109
Total (prior to post-MD contributions)	$	255,359	$	806,716
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(551,357)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (302,742)
2nd Fiscal Year	(302,742)
3rd Fiscal Year	(302,742)
4th Fiscal Year	339,737
5th Fiscal Year	17,133
Thereafter	0
Total	$ (551,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03043630%
Employer's proportionate share at MD		0.03518114%
Employer's proportionate share of system NPL/(A) at prior MD	$	(689,904)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,019,912**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,874,981
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(386,162)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,988,270
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	18,515
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,112)
Employer's Total Pension Expense/(Income)	**$**	**2,004,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 108,924	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 423,419
Changes in proportionate share	$ 81,465	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 8,972
Total (prior to post-MD contributions)	$ 190,389	$ 432,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (242,002)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (160,869)
2nd Fiscal Year	(160,869)
3rd Fiscal Year	(160,869)
4th Fiscal Year	223,984
5th Fiscal Year	16,621
Thereafter	0
Total	$ (242,002)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11398347%
Employer's proportionate share at MD	0.12604368%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,583,680)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,236,749**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,465,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,383,506)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 7,123,388
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 47,060
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (48,205)
Employer's Total Pension Expense/(Income)	**$ 7,122,243**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 390,242	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,516,987
Changes in proportionate share	$ 207,063	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 197,057
Total (prior to post-MD contributions)	$ 597,305	$ 1,714,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,116,739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (636,260)
2nd Fiscal Year	(636,260)
3rd Fiscal Year	(636,260)
4th Fiscal Year	749,500
5th Fiscal Year	42,541
Thereafter	0
Total	$ (1,116,739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00335525%
Employer's proportionate share at MD		0.00303165%
Employer's proportionate share of system NPL/(A) at prior MD	$	(76,054)
Employer's proportionate share of system NPL/(A) at MD	**$**	**174,061**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	420,090
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(33,277)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	171,334
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,263)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,847)
Employer's Total Pension Expense/(Income)	**$**	**168,224**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,386	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	36,487
Changes in proportionate share	$	0	$	5,556
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,060
Total (prior to post-MD contributions)	$	9,386	$	49,103
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(39,717)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,386)
2nd Fiscal Year	(18,386)
3rd Fiscal Year	(18,386)
4th Fiscal Year	15,296
5th Fiscal Year	145
Thereafter	0
Total	$ (39,717)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	176	$	0
Total (prior to post-MD contributions)	$	176	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	176

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	40
2nd Fiscal Year		40
3rd Fiscal Year		40
4th Fiscal Year		40
5th Fiscal Year		16
Thereafter		0
Total	$	176

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00751735%
Employer's proportionate share at MD		0.00760048%
Employer's proportionate share of system NPL/(A) at prior MD	$	(170,397)
Employer's proportionate share of system NPL/(A) at MD	**$**	**436,379**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,053,184
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(83,426)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	429,543
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	324
o Differences between employer contributions and employer's proportionate share of system contributions	$	(25,187)
Employer's Total Pension Expense/(Income)	**$**	**404,680**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	23,532	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	91,475
Changes in proportionate share	$	1,428	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	100,907
Total (prior to post-MD contributions)	$	24,960	$	192,382
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(167,422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63,161)
2nd Fiscal Year	(63,161)
3rd Fiscal Year	(63,161)
4th Fiscal Year	24,905
5th Fiscal Year	(2,845)
Thereafter	0
Total	$ (167,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2244: City of Lakeside

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00096887%
Employer's proportionate share at MD		0.00283931%
Employer's proportionate share of system NPL/(A) at prior MD	$	(21,962)
Employer's proportionate share of system NPL/(A) at MD	**$**	**163,018**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	393,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(31,165)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	160,464
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	7,299
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,031
Employer's Total Pension Expense/(Income)	**$**	**168,794**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,791	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	34,172
Changes in proportionate share	$	32,113	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	7,119	$	4,167
Total (prior to post-MD contributions)	$	48,023	$	38,339
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	9,684

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,977)
2nd Fiscal Year		(5,977)
3rd Fiscal Year		(5,977)
4th Fiscal Year		24,277
5th Fiscal Year		3,337
Thereafter		0
Total	$	9,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00688919%
Employer's proportionate share at MD		0.00647929%
Employer's proportionate share of system NPL/(A) at prior MD	$	(156,158)
Employer's proportionate share of system NPL/(A) at MD	**$**	**372,006**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	897,822
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(71,119)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	366,179
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,599)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(454)
Employer's Total Pension Expense/(Income)	**$**	**364,126**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	20,060	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	77,981
Changes in proportionate share	$	0	$	7,038
Differences between employer contributions and employer's proportionate share of system contributions	$	4,732	$	5,506
Total (prior to post-MD contributions)	$	24,792	$	90,525
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(65,733)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(34,701)
2nd Fiscal Year		(34,701)
3rd Fiscal Year		(34,701)
4th Fiscal Year		36,761
5th Fiscal Year		1,610
Thereafter		0
Total	$	(65,733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00003865%
Employer's proportionate share at MD		0.00007140%
Employer's proportionate share of system NPL/(A) at prior MD	$	(876)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,099**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(784)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,035
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	128
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,285
Employer's Total Pension Expense/(Income)	**$**	**5,448**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	221	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	859
Changes in proportionate share	$	562	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,218	$	0
Total (prior to post-MD contributions)	$	6,001	$	859
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,142

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,053
2nd Fiscal Year		1,053
3rd Fiscal Year		1,053
4th Fiscal Year		1,615
5th Fiscal Year		367
Thereafter		0
Total	$	5,142

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00188479%
Employer's proportionate share at MD		0.00129531%
Employer's proportionate share of system NPL/(A) at prior MD	$	(42,723)
Employer's proportionate share of system NPL/(A) at MD	**$**	**74,370**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	179,489
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,218)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	73,205
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,300)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(2,049)
Employer's Total Pension Expense/(Income)	**$**	**68,856**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,010	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	15,590
Changes in proportionate share	$	0	$	10,121
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,847
Total (prior to post-MD contributions)	$	4,010	$	33,558
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(29,548)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,876)
2nd Fiscal Year	(10,876)
3rd Fiscal Year	(10,876)
4th Fiscal Year	3,872
5th Fiscal Year	(791)
Thereafter	0
Total	$ (29,548)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2248: City of Fossil

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00099520%
Employer's proportionate share at MD		0.00095118%
Employer's proportionate share of system NPL/(A) at prior MD	$	(22,558)
Employer's proportionate share of system NPL/(A) at MD	**$**	**54,612**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	131,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,441)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	53,756
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(172)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,728)
Employer's Total Pension Expense/(Income)	**$**	**51,856**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,945	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,448
Changes in proportionate share	$	0	$	755
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,845
Total (prior to post-MD contributions)	$	2,945	$	19,048
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,103)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,693)
2nd Fiscal Year		(6,693)
3rd Fiscal Year		(6,693)
4th Fiscal Year		4,088
5th Fiscal Year		(112)
Thereafter		0
Total	$	(16,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2249: City of Phoenix

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00797391%
Employer's proportionate share at MD		0.00850322%
Employer's proportionate share of system NPL/(A) at prior MD	$	(180,746)
Employer's proportionate share of system NPL/(A) at MD	**$**	**488,209**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,178,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(93,335)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	480,561
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,065
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,507)
Employer's Total Pension Expense/(Income)	**$**	**475,119**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	26,327	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	102,340
Changes in proportionate share	$	9,088	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	30,130
Total (prior to post-MD contributions)	$	35,415	$	132,470
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(97,055)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(48,288)
2nd Fiscal Year		(48,288)
3rd Fiscal Year		(48,288)
4th Fiscal Year		46,141
5th Fiscal Year		1,669
Thereafter		0
Total	$	(97,055)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00701402%
Employer's proportionate share at MD		0.00697261%
Employer's proportionate share of system NPL/(A) at prior MD	$	(158,988)
Employer's proportionate share of system NPL/(A) at MD	**$**	**400,330**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	966,181
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(76,534)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	394,059
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(161)
o Differences between employer contributions and employer's proportionate share of system contributions	$	12,730
Employer's Total Pension Expense/(Income)	**$**	**406,628**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	21,588	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	83,918
Changes in proportionate share	$	0	$	711
Differences between employer contributions and employer's proportionate share of system contributions	$	50,903	$	0
Total (prior to post-MD contributions)	$	72,491	$	84,629
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(12,138)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,565)
2nd Fiscal Year	(22,565)
3rd Fiscal Year	(22,565)
4th Fiscal Year	51,122
5th Fiscal Year	4,435
Thereafter	0
Total	$ (12,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01076112%
Employer's proportionate share at MD		0.01040123%
Employer's proportionate share of system NPL/(A) at prior MD	$	(243,924)
Employer's proportionate share of system NPL/(A) at MD	**$**	**597,183**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,441,278
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(114,168)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	587,828
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,404)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,324
Employer's Total Pension Expense/(Income)	**$**	**587,748**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	32,203	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	125,183
Changes in proportionate share	$	0	$	6,179
Differences between employer contributions and employer's proportionate share of system contributions	$	4,797	$	0
Total (prior to post-MD contributions)	$	37,000	$	131,362
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(94,362)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,490)
2nd Fiscal Year	(52,490)
3rd Fiscal Year	(52,490)
4th Fiscal Year	60,729
5th Fiscal Year	2,380
Thereafter	0
Total	$ (94,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00142788%
Employer's proportionate share at MD		0.00269201%
Employer's proportionate share of system NPL/(A) at prior MD	$	(32,366)
Employer's proportionate share of system NPL/(A) at MD	**$**	**154,561**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	373,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(29,549)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	152,140
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,933
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,019)
Employer's Total Pension Expense/(Income)	**$**	**155,054**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,335	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	32,399
Changes in proportionate share	$	21,704	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	8,650
Total (prior to post-MD contributions)	$	30,039	$	41,049
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(10,651)
2nd Fiscal Year		(10,651)
3rd Fiscal Year		(10,651)
4th Fiscal Year		18,902
5th Fiscal Year		2,039
Thereafter		0
Total	$	(11,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00044831%
Employer's proportionate share at MD		0.00053188%
Employer's proportionate share of system NPL/(A) at prior MD	$	(10,162)
Employer's proportionate share of system NPL/(A) at MD	**$**	**30,538**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	73,702
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,838)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	30,059
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	326
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(93)
Employer's Total Pension Expense/(Income)	**$**	**30,292**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,647	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,401
Changes in proportionate share	$	1,435	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	692	$	1,254
Total (prior to post-MD contributions)	$	3,774	$	7,655
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,881)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,447)
2nd Fiscal Year		(2,447)
3rd Fiscal Year		(2,447)
4th Fiscal Year		3,293
5th Fiscal Year		167
Thereafter		0
Total	$	(3,881)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00079552%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(18,032)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(3,104)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,311)
Employer's Total Pension Expense/(Income)	**$**	**(4,415)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	13,659
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	4,722
Total (prior to post-MD contributions)	$	0	$	18,381
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(18,381)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(4,415)
2nd Fiscal Year		(4,415)
3rd Fiscal Year		(4,415)
4th Fiscal Year		(3,893)
5th Fiscal Year		(1,243)
Thereafter		0
Total	$	(18,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2255: Town of Canyon City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00197814%
Employer's proportionate share at MD	0.00122143%

Employer's proportionate share of system NPL/(A) at prior MD	$	(44,839)
Employer's proportionate share of system NPL/(A) at MD	**$**	**70,128**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	169,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(13,407)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	69,029
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,953)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(423)
Employer's Total Pension Expense/(Income)	**$**	**65,653**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,782	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	14,700
Changes in proportionate share	$	0	$	12,992
Differences between employer contributions and employer's proportionate share of system contributions	$	2,730	$	3,759
Total (prior to post-MD contributions)	$	6,512	$	31,451
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(24,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(9,531)
2nd Fiscal Year		(9,531)
3rd Fiscal Year		(9,531)
4th Fiscal Year		4,242
5th Fiscal Year		(590)
Thereafter		0
Total	$	(24,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	326
Employer's Total Pension Expense/(Income)	**$**	**326**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,171	$	0
Total (prior to post-MD contributions)	$	1,171	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	326
2nd Fiscal Year		326
3rd Fiscal Year		326
4th Fiscal Year		193
5th Fiscal Year		0
Thereafter		0
Total	$	1,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2257: City of Culver

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00174466%
Employer's proportionate share at MD		0.00187328%
Employer's proportionate share of system NPL/(A) at prior MD	$	(39,546)
Employer's proportionate share of system NPL/(A) at MD	**$**	**107,554**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	259,577
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(20,562)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	105,869
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	502
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,714)
Employer's Total Pension Expense/(Income)	**$**	**104,657**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,800	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	22,546
Changes in proportionate share	$	2,209	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,736
Total (prior to post-MD contributions)	$	8,009	$	29,282
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(21,273)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(10,651)
2nd Fiscal Year		(10,651)
3rd Fiscal Year		(10,651)
4th Fiscal Year		10,235
5th Fiscal Year		445
Thereafter		0
Total	$	(21,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00395830%
Employer's proportionate share at MD		0.00270964%
Employer's proportionate share of system NPL/(A) at prior MD	$	(89,723)
Employer's proportionate share of system NPL/(A) at MD	**$**	**155,573**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	375,469
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(29,742)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	153,136
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4,872)
o Differences between employer contributions and employer's proportionate share of system contributions	$	331
Employer's Total Pension Expense/(Income)	**$**	**148,595**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,389	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	32,612
Changes in proportionate share	$	0	$	21,438
Differences between employer contributions and employer's proportionate share of system contributions	$	5,493	$	3,306
Total (prior to post-MD contributions)	$	13,882	$	57,356
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(43,474)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(18,194)
2nd Fiscal Year		(18,194)
3rd Fiscal Year		(18,194)
4th Fiscal Year		11,800
5th Fiscal Year		(690)
Thereafter		0
Total	$	(43,474)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00332184%
Employer's proportionate share at MD		0.00342794%
Employer's proportionate share of system NPL/(A) at prior MD	$	(75,297)
Employer's proportionate share of system NPL/(A) at MD	**$**	**196,814**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	475,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(37,626)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	193,731
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	414
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,806)
Employer's Total Pension Expense/(Income)	**$**	**191,339**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,613	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	41,257
Changes in proportionate share	$	1,822	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	11,301
Total (prior to post-MD contributions)	$	12,435	$	52,558
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(40,123)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(19,665)
2nd Fiscal Year		(19,665)
3rd Fiscal Year		(19,665)
4th Fiscal Year		18,340
5th Fiscal Year		532
Thereafter		0
Total	$	(40,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00335815%
Employer's proportionate share at MD		0.00286248%
Employer's proportionate share of system NPL/(A) at prior MD	$	(76,120)
Employer's proportionate share of system NPL/(A) at MD	**$**	**164,348**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	396,648
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(31,420)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	161,774
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1,934)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	2,692
Employer's Total Pension Expense/(Income)	**$**	**162,532**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,862	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	34,451
Changes in proportionate share	$	0	$	8,511
Differences between employer contributions and employer's proportionate share of system contributions	$	10,884	$	0
Total (prior to post-MD contributions)	$	19,746	$	42,962
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(23,216)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,666)
2nd Fiscal Year	(13,666)
3rd Fiscal Year	(13,666)
4th Fiscal Year	17,153
5th Fiscal Year	628
Thereafter	0
Total	$ (23,216)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00145623%
Employer's proportionate share at MD		0.00135913%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,009)
Employer's proportionate share of system NPL/(A) at MD	**$**	**78,034**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	188,332
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,918)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	76,812
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(379)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(705)
Employer's Total Pension Expense/(Income)	**$**	**75,728**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,208	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	16,358
Changes in proportionate share	$	0	$	1,667
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,817
Total (prior to post-MD contributions)	$	4,208	$	20,842
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,634)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,932)
2nd Fiscal Year		(7,932)
3rd Fiscal Year		(7,932)
4th Fiscal Year		7,071
5th Fiscal Year		93
Thereafter		0
Total	$	(16,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02846254%
Employer's proportionate share at MD		0.03038888%
Employer's proportionate share of system NPL/(A) at prior MD	$	(645,165)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,744,766**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,210,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(333,560)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,717,435
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	7,517
○ Differences between employer contributions and employer's proportionate share of system contributions	$	10,066
Employer's Total Pension Expense/(Income)	**$**	**1,735,018**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	94,087	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	365,742
Changes in proportionate share	$	33,073	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	39,158	$	0
Total (prior to post-MD contributions)	$	166,318	$	365,742
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(199,424)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (135,542)
2nd Fiscal Year	(135,542)
3rd Fiscal Year	(135,542)
4th Fiscal Year	194,182
5th Fiscal Year	13,018
Thereafter	0
Total	$ (199,424)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00587575%
Employer's proportionate share at MD		0.00435108%
Employer's proportionate share of system NPL/(A) at prior MD	$	(133,186)
Employer's proportionate share of system NPL/(A) at MD	**$**	**249,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	602,921
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(47,759)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	245,902
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(5,949)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(2,568)
Employer's Total Pension Expense/(Income)	**$**	**237,385**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,471	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	52,367
Changes in proportionate share	$	0	$	26,178
Differences between employer contributions and employer's proportionate share of system contributions	$	1,560	$	10,521
Total (prior to post-MD contributions)	$	15,031	$	89,066
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(74,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,441)
2nd Fiscal Year	(30,441)
3rd Fiscal Year	(30,441)
4th Fiscal Year	18,307
5th Fiscal Year	(1,017)
Thereafter	0
Total	$ (74,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2265: City of Westfir

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00021708%
Employer's proportionate share at MD		0.00022993%
Employer's proportionate share of system NPL/(A) at prior MD	$	(4,921)
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,201**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	31,861
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,524)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	12,995
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	50
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(628)
Employer's Total Pension Expense/(Income)	**$**	**12,417**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	712	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,767
Changes in proportionate share	$	221	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,522
Total (prior to post-MD contributions)	$	933	$	5,289
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,356)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,737)
2nd Fiscal Year		(1,737)
3rd Fiscal Year		(1,737)
4th Fiscal Year		898
5th Fiscal Year		(44)
Thereafter		0
Total	$	(4,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00533428%
Employer's proportionate share at MD		0.00538263%
Employer's proportionate share of system NPL/(A) at prior MD	$	(120,913)
Employer's proportionate share of system NPL/(A) at MD	**$**	**309,042**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	745,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(59,082)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	304,201
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	189
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,665)
Employer's Total Pension Expense/(Income)	**$**	**302,725**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,665	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	64,782
Changes in proportionate share	$	830	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,916
Total (prior to post-MD contributions)	$	17,495	$	71,698
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(54,203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,598)
2nd Fiscal Year	(28,598)
3rd Fiscal Year	(28,598)
4th Fiscal Year	30,463
5th Fiscal Year	1,129
Thereafter	0
Total	$ (54,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2267: City of Independence

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02677427%
Employer's proportionate share at MD		0.02869354%
Employer's proportionate share of system NPL/(A) at prior MD	$	(606,896)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,647,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,976,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(314,952)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,621,622
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,489
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,647
Employer's Total Pension Expense/(Income)	**$**	**1,634,758**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	88,838	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	345,338
Changes in proportionate share	$	32,953	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	41,931	$	13,977
Total (prior to post-MD contributions)	$	163,722	$	359,315
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(195,593)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(131,446)
2nd Fiscal Year		(131,446)
3rd Fiscal Year		(131,446)
4th Fiscal Year		183,861
5th Fiscal Year		14,884
Thereafter		0
Total	$	(195,593)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00955061%
Employer's proportionate share at MD		0.00896029%
Employer's proportionate share of system NPL/(A) at prior MD	$	(216,485)
Employer's proportionate share of system NPL/(A) at MD	**$**	**514,452**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,241,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(98,352)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	506,393
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,304)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(3,819)
Employer's Total Pension Expense/(Income)	**$**	**500,270**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	27,742	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	107,841
Changes in proportionate share	$	0	$	10,135
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	16,502
Total (prior to post-MD contributions)	$	27,742	$	134,478
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(106,736)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,273)
2nd Fiscal Year	(51,273)
3rd Fiscal Year	(51,273)
4th Fiscal Year	46,856
5th Fiscal Year	226
Thereafter	0
Total	$ (106,736)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00119020%
Employer's proportionate share at MD		0.00045989%
Employer's proportionate share of system NPL/(A) at prior MD	$	(26,978)
Employer's proportionate share of system NPL/(A) at MD	**$**	**26,404**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	63,726
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,048)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	25,991
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,850)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(379)
Employer's Total Pension Expense/(Income)	**$**	**22,762**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,424	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	5,535
Changes in proportionate share	$	0	$	12,539
Differences between employer contributions and employer's proportionate share of system contributions	$	1,921	$	2,936
Total (prior to post-MD contributions)	$	3,345	$	21,010
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(17,665)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,546)
2nd Fiscal Year		(5,546)
3rd Fiscal Year		(5,546)
4th Fiscal Year		(194)
5th Fiscal Year		(833)
Thereafter		0
Total	$	(17,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00139714%
Employer's proportionate share at MD		0.00135802%
Employer's proportionate share of system NPL/(A) at prior MD	$	(31,669)
Employer's proportionate share of system NPL/(A) at MD	**$**	**77,970**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	188,178
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,906)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	76,749
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(153)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,601)
Employer's Total Pension Expense/(Income)	**$**	**74,995**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,205	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	16,344
Changes in proportionate share	$	0	$	671
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,954
Total (prior to post-MD contributions)	$	4,205	$	23,969
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(19,764)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,597)
2nd Fiscal Year		(8,597)
3rd Fiscal Year		(8,597)
4th Fiscal Year		6,297
5th Fiscal Year		(271)
Thereafter		0
Total	$	(19,764)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00698729%
Employer's proportionate share at MD		0.00814524%
Employer's proportionate share of system NPL/(A) at prior MD	$	(158,382)
Employer's proportionate share of system NPL/(A) at MD	**$**	**467,656**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,128,670
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(89,405)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	460,330
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,519
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,535)
Employer's Total Pension Expense/(Income)	**$**	**460,314**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,218	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	98,031
Changes in proportionate share	$	19,881	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	18,950
Total (prior to post-MD contributions)	$	45,099	$	116,981
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71,882)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,059)
2nd Fiscal Year	(41,059)
3rd Fiscal Year	(41,059)
4th Fiscal Year	48,507
5th Fiscal Year	2,787
Thereafter	0
Total	$ (71,882)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00206139%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(46,726)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,044)
o Differences between employer contributions and employer's proportionate share of system contributions	$	970
Employer's Total Pension Expense/(Income)	**$**	**(7,074)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	35,392
Differences between employer contributions and employer's proportionate share of system contributions	$	9,331	$	4,146
Total (prior to post-MD contributions)	$	9,331	$	39,538
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(30,207)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,074)
2nd Fiscal Year		(7,074)
3rd Fiscal Year		(7,074)
4th Fiscal Year		(6,616)
5th Fiscal Year		(2,369)
Thereafter		0
Total	$	(30,207)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2273: City of Silverton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03608146%
Employer's proportionate share at MD		0.03743192%
Employer's proportionate share of system NPL/(A) at prior MD	$	(817,864)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,149,139**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,186,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(410,868)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,115,474
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	5,270
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,878)
Employer's Total Pension Expense/(Income)	**$**	**2,118,866**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 115,892	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 450,508
Changes in proportionate share	$ 23,186	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 7,343
Total (prior to post-MD contributions)	$ 139,078	$ 457,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (318,773)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (185,222)
2nd Fiscal Year	(185,222)
3rd Fiscal Year	(185,222)
4th Fiscal Year	224,544
5th Fiscal Year	12,349
Thereafter	0
Total	$ (318,773)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00120003%
Employer's proportionate share at MD		0.00098034%
Employer's proportionate share of system NPL/(A) at prior MD	$	(27,201)
Employer's proportionate share of system NPL/(A) at MD	**$**	**56,286**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	135,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,761)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	55,404
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(857)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	307
Employer's Total Pension Expense/(Income)	**$**	**54,854**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,035	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,799
Changes in proportionate share	$	0	$	3,772
Differences between employer contributions and employer's proportionate share of system contributions	$	1,635	$	229
Total (prior to post-MD contributions)	$	4,670	$	15,800
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11,130)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,490)
2nd Fiscal Year		(5,490)
3rd Fiscal Year		(5,490)
4th Fiscal Year		5,257
5th Fiscal Year		83
Thereafter		0
Total	$	(11,130)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2275: City of Toledo

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01688662%
Employer's proportionate share at MD		0.01780536%
Employer's proportionate share of system NPL/(A) at prior MD	$	(382,771)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,022,288**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,467,254
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(195,439)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,006,274
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,585
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(22,081)
Employer's Total Pension Expense/(Income)	**$**	**987,778**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	55,127	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	214,295
Changes in proportionate share	$	15,774	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	88,883
Total (prior to post-MD contributions)	$	70,901	$	303,178
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(232,277)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(108,214)
2nd Fiscal Year		(108,214)
3rd Fiscal Year		(108,214)
4th Fiscal Year		90,618
5th Fiscal Year		1,749
Thereafter		0
Total	$	(232,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2276: City of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02500643%
Employer's proportionate share at MD		0.02885827%
Employer's proportionate share of system NPL/(A) at prior MD	$	(566,824)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,656,886**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,998,834
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(316,760)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,630,932
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	15,030
o Differences between employer contributions and employer's proportionate share of system contributions	$	(12,886)
Employer's Total Pension Expense/(Income)	**$**	**1,633,076**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	89,348	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	347,321
Changes in proportionate share	$	66,133	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	53,719
Total (prior to post-MD contributions)	$	155,481	$	401,040
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(245,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (143,268)
2nd Fiscal Year	(143,268)
3rd Fiscal Year	(143,268)
4th Fiscal Year	173,774
5th Fiscal Year	10,472
Thereafter	0
Total	$ (245,559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2278: City of Springfield

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.28013070%
Employer's proportionate share at MD	0.30886463%
Employer's proportionate share of system NPL/(A) at prior MD	$ (6,349,764)
Employer's proportionate share of system NPL/(A) at MD	**$ 17,733,343**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 42,798,764
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,390,221)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 17,455,557
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 112,122
o Differences between employer contributions and employer's proportionate share of system contributions	$ (105,761)
Employer's Total Pension Expense/(Income)	**$ 17,461,918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 956,272	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,717,311
Changes in proportionate share	$ 493,338	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 434,725
Total (prior to post-MD contributions)	$ 1,449,610	$ 4,152,036
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,702,426)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,549,960)
2nd Fiscal Year	(1,549,960)
3rd Fiscal Year	(1,549,960)
4th Fiscal Year	1,842,663
5th Fiscal Year	104,792
Thereafter	0
Total	$ (2,702,426)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05820617%
Employer's proportionate share at MD		0.05893592%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,319,368)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,383,783**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,166,634
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(646,904)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,330,777
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,848
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(56,435)
Employer's Total Pension Expense/(Income)	**$**	**3,277,190**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	182,471	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	709,318
Changes in proportionate share	$	12,529	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	224,066
Total (prior to post-MD contributions)	$	195,000	$	933,384
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(738,384)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (350,556)
2nd Fiscal Year	(350,556)
3rd Fiscal Year	(350,556)
4th Fiscal Year	306,009
5th Fiscal Year	7,275
Thereafter	0
Total	$ (738,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00974349%
Employer's proportionate share at MD		0.01204939%
Employer's proportionate share of system NPL/(A) at prior MD	$	(220,857)
Employer's proportionate share of system NPL/(A) at MD	**$**	**691,811**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,669,660
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(132,259)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	680,974
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	8,998
o Differences between employer contributions and employer's proportionate share of system contributions	$	(14,151)
Employer's Total Pension Expense/(Income)	**$**	**675,821**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	37,306	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	145,019
Changes in proportionate share	$	39,590	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	58,218
Total (prior to post-MD contributions)	$	76,896	$	203,237
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(126,341)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,868)
2nd Fiscal Year	(65,868)
3rd Fiscal Year	(65,868)
4th Fiscal Year	67,911
5th Fiscal Year	3,351
Thereafter	0
Total	$ (126,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00814678%
Employer's proportionate share at MD		0.00860796%
Employer's proportionate share of system NPL/(A) at prior MD	$	(184,664)
Employer's proportionate share of system NPL/(A) at MD	**$**	**494,223**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,192,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(94,484)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	486,481
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,799
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,651)
Employer's Total Pension Expense/(Income)	**$**	**486,629**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	26,651	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	103,600
Changes in proportionate share	$	7,918	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,251
Total (prior to post-MD contributions)	$	34,569	$	109,851
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(75,282)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,226)
2nd Fiscal Year	(43,226)
3rd Fiscal Year	(43,226)
4th Fiscal Year	51,405
5th Fiscal Year	2,991
Thereafter	0
Total	$ (75,282)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01146021%
Employer's proportionate share at MD		0.01111760%
Employer's proportionate share of system NPL/(A) at prior MD	$	(259,770)
Employer's proportionate share of system NPL/(A) at MD	**$**	**638,313**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,540,544
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(122,031)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	628,314
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,337)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(16,827)
Employer's Total Pension Expense/(Income)	**$**	**610,150**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	34,421	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	133,805
Changes in proportionate share	$	0	$	5,882
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	66,580
Total (prior to post-MD contributions)	$	34,421	$	206,267
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(171,846)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (74,184)
2nd Fiscal Year	(74,184)
3rd Fiscal Year	(74,184)
4th Fiscal Year	51,112
5th Fiscal Year	(406)
Thereafter	0
Total	$ (171,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00155922%
Employer's proportionate share at MD		0.00134591%
Employer's proportionate share of system NPL/(A) at prior MD	$	(35,343)
Employer's proportionate share of system NPL/(A) at MD	**$**	**77,275**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	186,500
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,773)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	76,064
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(832)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,226
Employer's Total Pension Expense/(Income)	**$**	**77,458**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,167	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	16,199
Changes in proportionate share	$	0	$	3,663
Differences between employer contributions and employer's proportionate share of system contributions	$	8,499	$	0
Total (prior to post-MD contributions)	$	12,666	$	19,862
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,196)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,388)
2nd Fiscal Year		(5,388)
3rd Fiscal Year		(5,388)
4th Fiscal Year		8,680
5th Fiscal Year		288
Thereafter		0
Total	$	(7,196)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2284: City of Halsey

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00179450%
Employer's proportionate share at MD		0.00064549%
Employer's proportionate share of system NPL/(A) at prior MD	$	(40,676)
Employer's proportionate share of system NPL/(A) at MD	**$**	**37,061**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	89,444
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,085)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	36,480
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4,484)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,102
Employer's Total Pension Expense/(Income)	**$**	**34,098**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,998	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,769
Changes in proportionate share	$	0	$	19,727
Differences between employer contributions and employer's proportionate share of system contributions	$	10,591	$	1,098
Total (prior to post-MD contributions)	$	12,589	$	28,594
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,005)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,635)
2nd Fiscal Year		(5,635)
3rd Fiscal Year		(5,635)
4th Fiscal Year		1,546
5th Fiscal Year		(646)
Thereafter		0
Total	$	(16,005)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2285: City of Veneta

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00862998%
Employer's proportionate share at MD		0.01061507%
Employer's proportionate share of system NPL/(A) at prior MD	$	(195,617)
Employer's proportionate share of system NPL/(A) at MD	**$**	**609,460**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,470,909
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(116,515)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	599,913
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,746
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,522)
Employer's Total Pension Expense/(Income)	**$**	**600,137**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	32,865	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	127,757
Changes in proportionate share	$	34,083	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	31,418
Total (prior to post-MD contributions)	$	66,948	$	159,175
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(92,227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,264)
2nd Fiscal Year	(53,264)
3rd Fiscal Year	(53,264)
4th Fiscal Year	63,647
5th Fiscal Year	3,918
Thereafter	0
Total	$ (92,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2286: City of Millersburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00266861%
Employer's proportionate share at MD		0.00316786%
Employer's proportionate share of system NPL/(A) at prior MD	$	(60,490)
Employer's proportionate share of system NPL/(A) at MD	**$**	**181,881**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	438,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(34,772)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	179,032
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,948
o Differences between employer contributions and employer's proportionate share of system contributions	$	(523)
Employer's Total Pension Expense/(Income)	**$**	**180,457**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,808	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	38,126
Changes in proportionate share	$	8,571	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,505	$	4,142
Total (prior to post-MD contributions)	$	19,884	$	42,268
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(22,384)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,537)
2nd Fiscal Year	(14,537)
3rd Fiscal Year	(14,537)
4th Fiscal Year	19,935
5th Fiscal Year	1,293
Thereafter	0
Total	$ (22,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2287: City of King City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00404743%
Employer's proportionate share at MD	0.00460559%

Employer's proportionate share of system NPL/(A) at prior MD	$	(91,744)
Employer's proportionate share of system NPL/(A) at MD	**$**	**264,428**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	638,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(50,553)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	260,286
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,178
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(900)
Employer's Total Pension Expense/(Income)	**$**	**261,564**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,259	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	55,430
Changes in proportionate share	$	9,583	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,676
Total (prior to post-MD contributions)	$	23,842	$	59,106
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(35,264)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,929)
2nd Fiscal Year	(21,929)
3rd Fiscal Year	(21,929)
4th Fiscal Year	28,573
5th Fiscal Year	1,949
Thereafter	0
Total	$ (35,264)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2288: City of Tualatin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15665389%
Employer's proportionate share at MD	0.15443816%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,550,897)
Employer's proportionate share of system NPL/(A) at MD	**$ 8,867,007**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,400,192
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,695,175)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 8,728,109
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (8,646)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 14,320
Employer's Total Pension Expense/(Income)	**$ 8,733,783**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 478,154	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,858,726
Changes in proportionate share	$ 0	$ 38,043
Differences between employer contributions and employer's proportionate share of system contributions	$ 61,289	$ 0
Total (prior to post-MD contributions)	$ 539,443	$ 1,896,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,357,326)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (772,516)
2nd Fiscal Year	(772,516)
3rd Fiscal Year	(772,516)
4th Fiscal Year	915,343
5th Fiscal Year	44,880
Thereafter	0
Total	$ (1,357,326)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01495015%
Employer's proportionate share at MD		0.01656831%
Employer's proportionate share of system NPL/(A) at prior MD	$	(338,877)
Employer's proportionate share of system NPL/(A) at MD	**$**	**951,263**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,295,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(181,860)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	936,362
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,314
o Differences between employer contributions and employer's proportionate share of system contributions	$	7,825
Employer's Total Pension Expense/(Income)	**$**	**950,501**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	51,297	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	199,406
Changes in proportionate share	$	27,783	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	30,387	$	0
Total (prior to post-MD contributions)	$	109,467	$	199,406
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(89,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,346)
2nd Fiscal Year	(69,346)
3rd Fiscal Year	(69,346)
4th Fiscal Year	109,801
5th Fiscal Year	8,298
Thereafter	0
Total	$ (89,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02378761%
Employer's proportionate share at MD		0.02730409%
Employer's proportionate share of system NPL/(A) at prior MD	$	(539,197)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,567,654**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,783,474
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(299,701)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,543,097
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	13,721
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,705)
Employer's Total Pension Expense/(Income)	**$**	**1,552,113**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	84,536	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	328,616
Changes in proportionate share	$	60,375	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,535	$	26,242
Total (prior to post-MD contributions)	$	149,446	$	354,858
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(205,412)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (128,565)
2nd Fiscal Year	(128,565)
3rd Fiscal Year	(128,565)
4th Fiscal Year	169,493
5th Fiscal Year	10,790
Thereafter	0
Total	$ (205,412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2292: City of North Bend

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05099691%
Employer's proportionate share at MD		0.04873726%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,155,954)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,798,231**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,753,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(534,960)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,754,398
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(8,817)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(8,358)
Employer's Total Pension Expense/(Income)	**$**	**2,737,223**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	150,895	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	586,573
Changes in proportionate share	$	0	$	38,797
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	33,034
Total (prior to post-MD contributions)	$	150,895	$	658,404
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(507,509)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (262,755)
2nd Fiscal Year	(262,755)
3rd Fiscal Year	(262,755)
4th Fiscal Year	272,039
5th Fiscal Year	8,716
Thereafter	0
Total	$ (507,509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2293: City of Lowell

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00252592%
Employer's proportionate share at MD	0.00263813%
Employer's proportionate share of system NPL/(A) at prior MD	$ (57,255)
Employer's proportionate share of system NPL/(A) at MD	**$ 151,467**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 365,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (28,957)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 149,095
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 438
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (2,857)
Employer's Total Pension Expense/(Income)	**$ 146,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,168	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 31,751
Changes in proportionate share	$ 1,927	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 12,110
Total (prior to post-MD contributions)	$ 10,095	$ 43,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,766)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,712)
2nd Fiscal Year	(15,712)
3rd Fiscal Year	(15,712)
4th Fiscal Year	13,366
5th Fiscal Year	5
Thereafter	0
Total	$ (33,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00905221%
Employer's proportionate share at MD		0.00854478%
Employer's proportionate share of system NPL/(A) at prior MD	$	(205,188)
Employer's proportionate share of system NPL/(A) at MD	**$**	**490,595**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,184,033
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(93,791)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	482,910
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1,980)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,317)
Employer's Total Pension Expense/(Income)	**$**	**479,613**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	26,455	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	102,840
Changes in proportionate share	$	0	$	8,712
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	4,749
Total (prior to post-MD contributions)	$	26,455	$	116,301
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(89,846)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,353)
2nd Fiscal Year	(46,353)
3rd Fiscal Year	(46,353)
4th Fiscal Year	47,605
5th Fiscal Year	1,608
Thereafter	0
Total	$ (89,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07402207%
Employer's proportionate share at MD		0.08148800%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,677,869)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,678,602**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,291,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(894,445)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,605,313
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	29,133
o Differences between employer contributions and employer's proportionate share of system contributions	$	18,747
Employer's Total Pension Expense/(Income)	**$**	**4,653,193**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	252,294	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	980,741
Changes in proportionate share	$	128,184	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	76,111	$	0
Total (prior to post-MD contributions)	$	456,589	$	980,741
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(524,152)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(362,725)
2nd Fiscal Year		(362,725)
3rd Fiscal Year		(362,725)
4th Fiscal Year		525,124
5th Fiscal Year		38,900
Thereafter		0
Total	$	(524,152)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2296: City of Happy Valley

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02631811%
Employer's proportionate share at MD		0.03043509%
Employer's proportionate share of system NPL/(A) at prior MD	$	(596,556)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,747,419**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,217,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(334,068)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,720,046
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	16,065
○ Differences between employer contributions and employer's proportionate share of system contributions	$	9,697
Employer's Total Pension Expense/(Income)	**$**	**1,745,808**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	94,230	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	366,299
Changes in proportionate share	$	70,685	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	38,393	$	0
Total (prior to post-MD contributions)	$	203,308	$	366,299
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(162,991)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (127,596)
2nd Fiscal Year	(127,596)
3rd Fiscal Year	(127,596)
4th Fiscal Year	203,062
5th Fiscal Year	16,734
Thereafter	0
Total	$ (162,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01004825%
Employer's proportionate share at MD		0.00722012%
Employer's proportionate share of system NPL/(A) at prior MD	$	(227,765)
Employer's proportionate share of system NPL/(A) at MD	**$**	**414,540**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,000,478
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(79,251)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	408,047
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(11,036)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(8,117)
Employer's Total Pension Expense/(Income)	**$**	**388,894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,354	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 86,897
Changes in proportionate share	$ 0	$ 48,556
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 30,420
Total (prior to post-MD contributions)	$ 22,354	$ 165,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (143,519)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (55,534)
2nd Fiscal Year	(55,534)
3rd Fiscal Year	(55,534)
4th Fiscal Year	26,064
5th Fiscal Year	(2,981)
Thereafter	0
Total	$ (143,519)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07669903%
Employer's proportionate share at MD		0.08575513%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,738,548)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,923,598**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,882,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(941,283)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,846,471
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	35,338
o Differences between employer contributions and employer's proportionate share of system contributions	$	(47,279)
Employer's Total Pension Expense/(Income)	**$**	**4,834,530**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	265,505	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,032,098
Changes in proportionate share	$	155,485	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	195,115
Total (prior to post-MD contributions)	$	420,990	$	1,227,213
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(806,223)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(444,048)
2nd Fiscal Year		(444,048)
3rd Fiscal Year		(444,048)
4th Fiscal Year		500,107
5th Fiscal Year		25,814
Thereafter		0
Total	$	(806,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00050340%
Employer's proportionate share at MD		0.00054495%
Employer's proportionate share of system NPL/(A) at prior MD	$	(11,411)
Employer's proportionate share of system NPL/(A) at MD	**$**	**31,288**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	75,513
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,982)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	30,798
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	162
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(50)
Employer's Total Pension Expense/(Income)	**$**	**30,910**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,687	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,559
Changes in proportionate share	$	713	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	403	$	712
Total (prior to post-MD contributions)	$	2,803	$	7,271
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,468)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,634)
2nd Fiscal Year		(2,634)
3rd Fiscal Year		(2,634)
4th Fiscal Year		3,280
5th Fiscal Year		154
Thereafter		0
Total	$	(4,468)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00601478%
Employer's proportionate share at MD		0.00614149%
Employer's proportionate share of system NPL/(A) at prior MD	$	(136,338)
Employer's proportionate share of system NPL/(A) at MD	**$**	**352,611**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	851,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(67,411)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	347,088
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	494
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,919)
Employer's Total Pension Expense/(Income)	**$**	**342,663**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	19,015	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	73,915
Changes in proportionate share	$	2,176	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	19,440
Total (prior to post-MD contributions)	$	21,191	$	93,355
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(72,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(35,371)
2nd Fiscal Year		(35,371)
3rd Fiscal Year		(35,371)
4th Fiscal Year		32,886
5th Fiscal Year		1,063
Thereafter		0
Total	$	(72,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00063256%
Employer's proportionate share at MD		0.00080189%
Employer's proportionate share of system NPL/(A) at prior MD	$	(14,338)
Employer's proportionate share of system NPL/(A) at MD	**$**	**46,040**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	111,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(8,802)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	45,319
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	661
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,350)
Employer's Total Pension Expense/(Income)	**$**	**44,630**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,483	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	9,651
Changes in proportionate share	$	2,907	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	5,504
Total (prior to post-MD contributions)	$	5,390	$	15,155
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,765)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(4,730)
2nd Fiscal Year		(4,730)
3rd Fiscal Year		(4,730)
4th Fiscal Year		4,256
5th Fiscal Year		168
Thereafter		0
Total	$	(9,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2302: City of Mt. Vernon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00115620%
Employer's proportionate share at MD	0.00132294%
Employer's proportionate share of system NPL/(A) at prior MD	$ (26,208)
Employer's proportionate share of system NPL/(A) at MD	**$ 75,956**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 183,317
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (14,521)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 74,766
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 651
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (1,516)
Employer's Total Pension Expense/(Income)	**$ 73,901**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,096	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 15,922
Changes in proportionate share	$ 2,862	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 6,065
Total (prior to post-MD contributions)	$ 6,958	$ 21,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,029)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,531)
2nd Fiscal Year	(7,531)
3rd Fiscal Year	(7,531)
4th Fiscal Year	7,238
5th Fiscal Year	326
Thereafter	0
Total	$ (15,029)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11448842%
Employer's proportionate share at MD	0.12238480%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,595,126)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,026,676**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 16,958,621
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,343,344)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,916,606
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 30,812
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (27,484)
Employer's Total Pension Expense/(Income)	**$ 6,919,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 378,914	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,472,951
Changes in proportionate share	$ 135,575	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 115,941
Total (prior to post-MD contributions)	$ 514,489	$ 1,588,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,074,403)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (613,350)
2nd Fiscal Year	(613,350)
3rd Fiscal Year	(613,350)
4th Fiscal Year	727,371
5th Fiscal Year	38,277
Thereafter	0
Total	$ (1,074,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2304: City of Gladstone

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03075728%
Employer's proportionate share at MD	0.03322664%
Employer's proportionate share of system NPL/(A) at prior MD	$ (697,180)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,907,695**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,604,150
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (364,709)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,877,811
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 9,636
o Differences between employer contributions and employer's proportionate share of system contributions	$ 612
Employer's Total Pension Expense/(Income)	**$ 1,888,059**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 102,873	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 399,896
Changes in proportionate share	$ 42,397	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,745	$ 858
Total (prior to post-MD contributions)	$ 149,015	$ 400,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (251,739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (157,176)
2nd Fiscal Year	(157,176)
3rd Fiscal Year	(157,176)
4th Fiscal Year	206,242
5th Fiscal Year	13,546
Thereafter	0
Total	$ (251,739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00085116%
Employer's proportionate share at MD		0.00083083%
Employer's proportionate share of system NPL/(A) at prior MD	$	(19,293)
Employer's proportionate share of system NPL/(A) at MD	**$**	**47,702**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	115,126
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(9,120)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	46,955
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(79)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	133
Employer's Total Pension Expense/(Income)	**$**	**47,009**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,572	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	9,999
Changes in proportionate share	$	0	$	349
Differences between employer contributions and employer's proportionate share of system contributions	$	617	$	169
Total (prior to post-MD contributions)	$	3,189	$	10,517
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,328)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(4,132)
2nd Fiscal Year		(4,132)
3rd Fiscal Year		(4,132)
4th Fiscal Year		4,881
5th Fiscal Year		188
Thereafter		0
Total	$	(7,328)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	175
Employer's Total Pension Expense/(Income)	**$**	**175**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	769	$	0
Total (prior to post-MD contributions)	$	769	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	769

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	175
2nd Fiscal Year		175
3rd Fiscal Year		175
4th Fiscal Year		175
5th Fiscal Year		69
Thereafter		0
Total	$	769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2307: City of Yoncalla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00175909%
Employer's proportionate share at MD		0.00219088%
Employer's proportionate share of system NPL/(A) at prior MD	$	(39,874)
Employer's proportionate share of system NPL/(A) at MD	**$**	**125,789**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	303,586
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(24,048)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	123,818
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	1,685
○ Differences between employer contributions and employer's proportionate share of system contributions	$	712
Employer's Total Pension Expense/(Income)	**$**	**126,215**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,783	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	26,368
Changes in proportionate share	$	7,414	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,667	$	0
Total (prior to post-MD contributions)	$	16,864	$	26,368
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,504)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,643)
2nd Fiscal Year	(8,643)
3rd Fiscal Year	(8,643)
4th Fiscal Year	15,081
5th Fiscal Year	1,343
Thereafter	0
Total	$ (9,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00061942%
Employer's proportionate share at MD		0.00074466%
Employer's proportionate share of system NPL/(A) at prior MD	$	(14,040)
Employer's proportionate share of system NPL/(A) at MD	**$**	**42,754**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	103,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(8,174)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	42,085
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	489
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(37)
Employer's Total Pension Expense/(Income)	**$**	**42,537**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,306	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,962
Changes in proportionate share	$	2,150	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	42	$	214
Total (prior to post-MD contributions)	$	4,498	$	9,176
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,678)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,300)
2nd Fiscal Year		(3,300)
3rd Fiscal Year		(3,300)
4th Fiscal Year		4,836
5th Fiscal Year		386
Thereafter		0
Total	$	(4,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00558717%
Employer's proportionate share at MD		0.00532184%
Employer's proportionate share of system NPL/(A) at prior MD	$	(126,645)
Employer's proportionate share of system NPL/(A) at MD	**$**	**305,551**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	737,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(58,415)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	300,765
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,035)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(8,190)
Employer's Total Pension Expense/(Income)	**$**	**291,540**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,477	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	64,050
Changes in proportionate share	$	0	$	4,556
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	32,314
Total (prior to post-MD contributions)	$	16,477	$	100,920
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(84,443)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,041)
2nd Fiscal Year	(36,041)
3rd Fiscal Year	(36,041)
4th Fiscal Year	24,011
5th Fiscal Year	(332)
Thereafter	0
Total	$ (84,443)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2501: Port of The Dalles

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00008001%
Employer's proportionate share at MD		0.00093655%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,814)
Employer's proportionate share of system NPL/(A) at MD	**$**	**53,772**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	129,776
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,280)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	52,929
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,342
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,655)
Employer's Total Pension Expense/(Income)	**$**	**54,616**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,900	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,272
Changes in proportionate share	$	14,707	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,178
Total (prior to post-MD contributions)	$	17,607	$	18,450
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,032)
2nd Fiscal Year		(3,032)
3rd Fiscal Year		(3,032)
4th Fiscal Year		7,262
5th Fiscal Year		992
Thereafter		0
Total	$	(843)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2504: Oak Lodge Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01512767%
Employer's proportionate share at MD		0.01502220%
Employer's proportionate share of system NPL/(A) at prior MD	$	(342,901)
Employer's proportionate share of system NPL/(A) at MD	**$**	**862,494**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,081,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(164,890)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	848,983
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(411)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,372)
Employer's Total Pension Expense/(Income)	**$**	**844,200**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	46,510	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	180,798
Changes in proportionate share	$	0	$	1,811
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	17,988
Total (prior to post-MD contributions)	$	46,510	$	200,597
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(154,087)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,478)
2nd Fiscal Year	(80,478)
3rd Fiscal Year	(80,478)
4th Fiscal Year	84,411
5th Fiscal Year	2,934
Thereafter	0
Total	$ (154,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2507: Port of Astoria

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01230561%
Employer's proportionate share at MD		0.01084981%
Employer's proportionate share of system NPL/(A) at prior MD	$	(278,933)
Employer's proportionate share of system NPL/(A) at MD	**$**	**622,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,503,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(119,092)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	613,180
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(5,681)
o Differences between employer contributions and employer's proportionate share of system contributions	$	10,085
Employer's Total Pension Expense/(Income)	**$**	**617,584**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	33,592	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	130,582
Changes in proportionate share	$	0	$	24,994
Differences between employer contributions and employer's proportionate share of system contributions	$	40,903	$	0
Total (prior to post-MD contributions)	$	74,495	$	155,576
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(81,081)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (50,267)
2nd Fiscal Year	(50,267)
3rd Fiscal Year	(50,267)
4th Fiscal Year	66,637
5th Fiscal Year	3,082
Thereafter	0
Total	$ (81,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2508: Multnomah Drainage

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01185428%
Employer's proportionate share at MD		0.01363832%
Employer's proportionate share of system NPL/(A) at prior MD	$	(268,703)
Employer's proportionate share of system NPL/(A) at MD	**$**	**783,039**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,889,835
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(149,700)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	770,773
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,961
o Differences between employer contributions and employer's proportionate share of system contributions	$	12,261
Employer's Total Pension Expense/(Income)	**$**	**789,995**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	42,225	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	164,143
Changes in proportionate share	$	30,631	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	46,118	$	0
Total (prior to post-MD contributions)	$	118,974	$	164,143
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(45,169)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49,499)
2nd Fiscal Year	(49,499)
3rd Fiscal Year	(49,499)
4th Fiscal Year	95,715
5th Fiscal Year	7,615
Thereafter	0
Total	$ (45,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00069017%
Employer's proportionate share at MD		0.00019759%
Employer's proportionate share of system NPL/(A) at prior MD	$	(15,644)
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,345**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	27,380
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,169)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	11,167
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,922)
o Differences between employer contributions and employer's proportionate share of system contributions	$	885
Employer's Total Pension Expense/(Income)	**$**	**10,130**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	612	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,378
Changes in proportionate share	$	0	$	8,458
Differences between employer contributions and employer's proportionate share of system contributions	$	3,451	$	0
Total (prior to post-MD contributions)	$	4,063	$	10,836
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,773)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,033)
2nd Fiscal Year		(2,033)
3rd Fiscal Year		(2,033)
4th Fiscal Year		(93)
5th Fiscal Year		(582)
Thereafter		0
Total	$	(6,773)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00679498%
Employer's proportionate share at MD		0.00646905%
Employer's proportionate share of system NPL/(A) at prior MD	$	(154,023)
Employer's proportionate share of system NPL/(A) at MD	**$**	**371,418**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	896,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(71,007)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	365,600
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,272)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,707)
Employer's Total Pension Expense/(Income)	**$**	**358,621**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	20,029	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	77,858
Changes in proportionate share	$	0	$	5,596
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	21,916
Total (prior to post-MD contributions)	$	20,029	$	105,370
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(85,341)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,576)
2nd Fiscal Year	(39,576)
3rd Fiscal Year	(39,576)
4th Fiscal Year	32,759
5th Fiscal Year	627
Thereafter	0
Total	$ (85,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2512: Port of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.63602200%
Employer's proportionate share at MD	0.62764567%
Employer's proportionate share of system NPL/(A) at prior MD	$ (14,416,804)
Employer's proportionate share of system NPL/(A) at MD	**$ 36,036,033**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 86,971,626
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,889,289)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 35,471,542
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (32,685)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (234,617)
Employer's Total Pension Expense/(Income)	**$ 35,204,240**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,943,245	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 7,553,970
Changes in proportionate share	$ 0	$ 143,814
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 883,628
Total (prior to post-MD contributions)	$ 1,943,245	$ 8,581,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,638,167)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,429,912)
2nd Fiscal Year	(3,429,912)
3rd Fiscal Year	(3,429,912)
4th Fiscal Year	3,507,487
5th Fiscal Year	144,082
Thereafter	0
Total	$ (6,638,167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2513: Port of Coos Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01724498%
Employer's proportionate share at MD		0.01702297%
Employer's proportionate share of system NPL/(A) at prior MD	$	(390,894)
Employer's proportionate share of system NPL/(A) at MD	**$**	**977,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,358,839
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(186,851)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	962,057
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(866)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(12,467)
Employer's Total Pension Expense/(Income)	**$**	**948,724**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	52,705	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	204,878
Changes in proportionate share	$	0	$	3,812
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	50,097
Total (prior to post-MD contributions)	$	52,705	$	258,787
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(206,082)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (99,109)
2nd Fiscal Year	(99,109)
3rd Fiscal Year	(99,109)
4th Fiscal Year	89,409
5th Fiscal Year	1,835
Thereafter	0
Total	$ (206,082)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12202628%
Employer's proportionate share at MD	0.10882026%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,765,988)
Employer's proportionate share of system NPL/(A) at MD	**$ 6,247,873**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,079,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,194,455)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,150,002
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (51,531)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (175,328)
Employer's Total Pension Expense/(Income)	**$ 5,923,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 336,917	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,309,696
Changes in proportionate share	$ 0	$ 226,736
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 710,212
Total (prior to post-MD contributions)	$ 336,917	$ 2,246,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,909,727)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (775,188)
2nd Fiscal Year	(775,188)
3rd Fiscal Year	(775,188)
4th Fiscal Year	445,334
5th Fiscal Year	(29,498)
Thereafter	0
Total	$ (1,909,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2518: Clackamas County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02879496%
Employer's proportionate share at MD		0.03017175%
Employer's proportionate share of system NPL/(A) at prior MD	$	(652,700)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,732,299**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,180,840
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(331,177)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,705,164
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	5,372
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,770)
Employer's Total Pension Expense/(Income)	**$**	**1,705,766**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	93,414	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	363,129
Changes in proportionate share	$	23,639	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,456	$	23,990
Total (prior to post-MD contributions)	$	119,509	$	387,119
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(267,610)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (151,429)
2nd Fiscal Year	(151,429)
3rd Fiscal Year	(151,429)
4th Fiscal Year	178,215
5th Fiscal Year	8,461
Thereafter	0
Total	$ (267,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2519: Portland Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16124152%
Employer's proportionate share at MD	0.15526214%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,654,885)
Employer's proportionate share of system NPL/(A) at MD	**$ 8,914,316**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,514,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,704,219)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 8,774,676
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (23,332)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (59,166)
Employer's Total Pension Expense/(Income)	**$ 8,692,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 480,705	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,868,643
Changes in proportionate share	$ 0	$ 102,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 231,648
Total (prior to post-MD contributions)	$ 480,705	$ 2,202,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,722,248)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (864,840)
2nd Fiscal Year	(864,840)
3rd Fiscal Year	(864,840)
4th Fiscal Year	847,232
5th Fiscal Year	25,040
Thereafter	0
Total	$ (1,722,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06710927%
Employer's proportionate share at MD		0.06663749%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,521,176)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,825,966**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,233,826
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(731,440)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,766,033
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,841)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(20,588)
Employer's Total Pension Expense/(Income)	**$**	**3,743,604**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	206,315	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	802,009
Changes in proportionate share	$	0	$	8,100
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	75,865
Total (prior to post-MD contributions)	$	206,315	$	885,974
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(679,659)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (358,205)
2nd Fiscal Year	(358,205)
3rd Fiscal Year	(358,205)
4th Fiscal Year	377,810
5th Fiscal Year	17,146
Thereafter	0
Total	$ (679,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2522: Lane Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12681025%
Employer's proportionate share at MD	0.11157868%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,874,427)
Employer's proportionate share of system NPL/(A) at MD	**$ 6,406,247**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,461,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,224,732)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,305,895
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (59,435)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (44,215)
Employer's Total Pension Expense/(Income)	**$ 6,202,245**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 345,457	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,342,895
Changes in proportionate share	$ 0	$ 261,514
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 163,495
Total (prior to post-MD contributions)	$ 345,457	$ 1,767,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,422,447)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (665,878)
2nd Fiscal Year	(665,878)
3rd Fiscal Year	(665,878)
4th Fiscal Year	569,717
5th Fiscal Year	5,470
Thereafter	0
Total	$ (1,422,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2524: Oak Lodge Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02411444%
Employer's proportionate share at MD		0.02310549%
Employer's proportionate share of system NPL/(A) at prior MD	$	(546,606)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,326,593**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,201,682
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(253,615)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,305,812
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,937)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(15,840)
Employer's Total Pension Expense/(Income)	**$**	**1,286,035**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 71,537	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 278,084
Changes in proportionate share	$ 0	$ 17,323
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 61,727
Total (prior to post-MD contributions)	$ 71,537	$ 357,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (285,597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (136,202)
2nd Fiscal Year	(136,202)
3rd Fiscal Year	(136,202)
4th Fiscal Year	120,433
5th Fiscal Year	2,575
Thereafter	0
Total	$ (285,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2526: Clatskanie PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04943420%
Employer's proportionate share at MD		0.04261951%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,120,532)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,446,983**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,905,702
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(467,809)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,408,652
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(26,591)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,024
Employer's Total Pension Expense/(Income)	**$**	**2,383,085**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	131,954	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	512,943
Changes in proportionate share	$	0	$	117,003
Differences between employer contributions and employer's proportionate share of system contributions	$	25,762	$	26,980
Total (prior to post-MD contributions)	$	157,716	$	656,926
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(499,210)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(240,320)
2nd Fiscal Year		(240,320)
3rd Fiscal Year		(240,320)
4th Fiscal Year		222,845
5th Fiscal Year		(1,095)
Thereafter		0
Total	$	(499,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02800109%
Employer's proportionate share at MD	0.02798554%
Employer's proportionate share of system NPL/(A) at prior MD	$ (634,705)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,606,779**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,877,901
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (307,180)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,581,609
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (61)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 2,851
Employer's Total Pension Expense/(Income)	**$ 1,584,399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 86,646	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 336,817
Changes in proportionate share	$ 0	$ 267
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,569	$ 4,111
Total (prior to post-MD contributions)	$ 104,215	$ 341,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (236,980)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (138,225)
2nd Fiscal Year	(138,225)
3rd Fiscal Year	(138,225)
4th Fiscal Year	168,243
5th Fiscal Year	9,451
Thereafter	0
Total	$ (236,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04542110%
Employer's proportionate share at MD		0.04896749%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,029,567)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,811,449**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,785,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(537,487)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,767,409
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	13,838
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,467
Employer's Total Pension Expense/(Income)	**$**	**2,783,714**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	151,608	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	589,344
Changes in proportionate share	$	60,888	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	22,448	$	16,584
Total (prior to post-MD contributions)	$	234,944	$	605,928
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(370,984)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(230,435)
2nd Fiscal Year		(230,435)
3rd Fiscal Year		(230,435)
4th Fiscal Year		302,509
5th Fiscal Year		17,811
Thereafter		0
Total	$	(370,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2529: East Fork Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00144364%
Employer's proportionate share at MD		0.00149392%
Employer's proportionate share of system NPL/(A) at prior MD	$	(32,723)
Employer's proportionate share of system NPL/(A) at MD	**$**	**85,773**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	207,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(16,398)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	84,429
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	196
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,849
Employer's Total Pension Expense/(Income)	**$**	**86,474**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,625	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,980
Changes in proportionate share	$	863	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	7,408	$	0
Total (prior to post-MD contributions)	$	12,896	$	17,980
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,084)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,483)
2nd Fiscal Year		(5,483)
3rd Fiscal Year		(5,483)
4th Fiscal Year		10,490
5th Fiscal Year		874
Thereafter		0
Total	$	(5,084)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2530: River Road Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00472631%
Employer's proportionate share at MD		0.00465665%
Employer's proportionate share of system NPL/(A) at prior MD	$	(107,132)
Employer's proportionate share of system NPL/(A) at MD	**$**	**267,360**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	645,263
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(51,113)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	263,172
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(272)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(15,631)
Employer's Total Pension Expense/(Income)	**$**	**247,269**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,417	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	56,045
Changes in proportionate share	$	0	$	1,196
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	62,539
Total (prior to post-MD contributions)	$	14,417	$	119,780
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(105,363)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,367)
2nd Fiscal Year	(39,367)
3rd Fiscal Year	(39,367)
4th Fiscal Year	14,669
5th Fiscal Year	(1,930)
Thereafter	0
Total	$ (105,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2531: Oregon School Boards Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03687190%
Employer's proportionate share at MD	0.04037337%
Employer's proportionate share of system NPL/(A) at prior MD	$ (835,781)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,318,021**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,594,458
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (443,154)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,281,710
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 13,663
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (14,386)
Employer's Total Pension Expense/(Income)	**$ 2,280,987**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 124,999	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 485,910
Changes in proportionate share	$ 60,118	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 55,864
Total (prior to post-MD contributions)	$ 185,117	$ 541,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (356,657)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (204,158)
2nd Fiscal Year	(204,158)
3rd Fiscal Year	(204,158)
4th Fiscal Year	241,028
5th Fiscal Year	14,791
Thereafter	0
Total	$ (356,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2533: Owyhee Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02788834%
Employer's proportionate share at MD		0.02570156%
Employer's proportionate share of system NPL/(A) at prior MD	$	(632,149)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,475,645**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,561,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(282,111)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,452,530
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(8,533)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	23,750
Employer's Total Pension Expense/(Income)	**$**	**1,467,747**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	79,574	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	309,329
Changes in proportionate share	$	0	$	37,545
Differences between employer contributions and employer's proportionate share of system contributions	$	95,662	$	0
Total (prior to post-MD contributions)	$	175,236	$	346,874
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(171,638)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (114,289)
2nd Fiscal Year	(114,289)
3rd Fiscal Year	(114,289)
4th Fiscal Year	162,327
5th Fiscal Year	8,903
Thereafter	0
Total	$ (171,638)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2535: Athena Cemetary Maintenance District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2536: Valley View Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	920
Employer's Total Pension Expense/(Income)	**$**	**920**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,712	$	0
Total (prior to post-MD contributions)	$	3,712	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,712

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	920
2nd Fiscal Year		920
3rd Fiscal Year		920
4th Fiscal Year		752
5th Fiscal Year		200
Thereafter		0
Total	$	3,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2538: Clackamas Vector Control

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00415568%
Employer's proportionate share at MD	0.00428606%

Employer's proportionate share of system NPL/(A) at prior MD	$	(94,197)
Employer's proportionate share of system NPL/(A) at MD	**$**	**246,082**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	593,911
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(47,046)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	242,228
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	509
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,720
Employer's Total Pension Expense/(Income)	**$**	**244,457**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,270	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	51,584
Changes in proportionate share	$	2,239	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	8,488	$	2,807
Total (prior to post-MD contributions)	$	23,997	$	54,391
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(30,394)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,368)
2nd Fiscal Year	(19,368)
3rd Fiscal Year	(19,368)
4th Fiscal Year	26,555
5th Fiscal Year	1,154
Thereafter	0
Total	$ (30,394)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2540: West Extension Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00316649%
Employer's proportionate share at MD		0.00332155%
Employer's proportionate share of system NPL/(A) at prior MD	$	(71,775)
Employer's proportionate share of system NPL/(A) at MD	**$**	**190,706**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	460,261
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(36,459)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	187,718
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	605
o Differences between employer contributions and employer's proportionate share of system contributions	$	(964)
Employer's Total Pension Expense/(Income)	**$**	**187,359**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,284	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	39,976
Changes in proportionate share	$	2,662	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,942
Total (prior to post-MD contributions)	$	12,946	$	43,918
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(30,972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(17,096)
2nd Fiscal Year		(17,096)
3rd Fiscal Year		(17,096)
4th Fiscal Year		19,376
5th Fiscal Year		939
Thereafter		0
Total	$	(30,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00175231%
Employer's proportionate share at MD		0.00276565%
Employer's proportionate share of system NPL/(A) at prior MD	$	(39,720)
Employer's proportionate share of system NPL/(A) at MD	**$**	**158,789**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	383,231
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(30,357)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	156,301
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,954
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,501)
Employer's Total Pension Expense/(Income)	**$**	**157,754**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,563	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	33,286
Changes in proportionate share	$	17,398	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,664	$	14,260
Total (prior to post-MD contributions)	$	28,625	$	47,546
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(18,921)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,483)
2nd Fiscal Year	(12,483)
3rd Fiscal Year	(12,483)
4th Fiscal Year	17,463
5th Fiscal Year	1,064
Thereafter	0
Total	$ (18,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00678934%
Employer's proportionate share at MD		0.00710244%
Employer's proportionate share of system NPL/(A) at prior MD	$	(153,895)
Employer's proportionate share of system NPL/(A) at MD	**$**	**407,784**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	984,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(77,959)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	401,396
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,222
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,145)
Employer's Total Pension Expense/(Income)	**$**	**398,473**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	21,990	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	85,481
Changes in proportionate share	$	5,375	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	17,281
Total (prior to post-MD contributions)	$	27,365	$	102,762
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(75,397)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,711)
2nd Fiscal Year	(38,711)
3rd Fiscal Year	(38,711)
4th Fiscal Year	39,428
5th Fiscal Year	1,308
Thereafter	0
Total	$ (75,397)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00198670%
Employer's proportionate share at MD		0.00379998%
Employer's proportionate share of system NPL/(A) at prior MD	$	(45,033)
Employer's proportionate share of system NPL/(A) at MD	**$**	**218,174**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	526,556
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(41,710)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	214,757
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,076
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,461
Employer's Total Pension Expense/(Income)	**$**	**225,294**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	11,765	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	45,734
Changes in proportionate share	$	31,132	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	12,791	$	0
Total (prior to post-MD contributions)	$	55,688	$	45,734
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	9,954

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,611)
2nd Fiscal Year		(8,611)
3rd Fiscal Year		(8,611)
4th Fiscal Year		31,721
5th Fiscal Year		4,065
Thereafter		0
Total	$	9,954

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2545: Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07545286%
Employer's proportionate share at MD	0.08449821%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,710,301)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,851,432**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,708,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (927,486)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,775,436
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 35,296
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (241)
Employer's Total Pension Expense/(Income)	**$ 4,810,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 261,614	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,016,970
Changes in proportionate share	$ 155,301	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,232	$ 5,013
Total (prior to post-MD contributions)	$ 420,147	$ 1,021,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (601,836)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (390,718)
2nd Fiscal Year	(390,718)
3rd Fiscal Year	(390,718)
4th Fiscal Year	532,876
5th Fiscal Year	37,443
Thereafter	0
Total	$ (601,836)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00883263%
Employer's proportionate share at MD		0.01142664%
Employer's proportionate share of system NPL/(A) at prior MD	$	(200,211)
Employer's proportionate share of system NPL/(A) at MD	**$**	**656,056**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,583,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(125,423)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	645,779
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	10,122
○ Differences between employer contributions and employer's proportionate share of system contributions	$	5,341
Employer's Total Pension Expense/(Income)	**$**	**661,242**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	35,378	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	137,524
Changes in proportionate share	$	44,537	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	20,875	$	0
Total (prior to post-MD contributions)	$	100,790	$	137,524
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(36,734)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,114)
2nd Fiscal Year	(42,114)
3rd Fiscal Year	(42,114)
4th Fiscal Year	81,520
5th Fiscal Year	8,088
Thereafter	0
Total	$ (36,734)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00562195%
Employer's proportionate share at MD		0.00515301%
Employer's proportionate share of system NPL/(A) at prior MD	$	(127,434)
Employer's proportionate share of system NPL/(A) at MD	**$**	**295,858**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	714,042
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(56,561)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	291,224
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,830)
o Differences between employer contributions and employer's proportionate share of system contributions	$	11,646
Employer's Total Pension Expense/(Income)	**$**	**301,040**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,954	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	62,019
Changes in proportionate share	$	0	$	8,051
Differences between employer contributions and employer's proportionate share of system contributions	$	48,213	$	0
Total (prior to post-MD contributions)	$	64,167	$	70,070
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,149)
2nd Fiscal Year	(16,149)
3rd Fiscal Year	(16,149)
4th Fiscal Year	38,682
5th Fiscal Year	3,863
Thereafter	0
Total	$ (5,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2551: Sandy Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01643568%
Employer's proportionate share at MD		0.01208434%
Employer's proportionate share of system NPL/(A) at prior MD	$	(372,550)
Employer's proportionate share of system NPL/(A) at MD	**$**	**693,818**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,674,503
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(132,643)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	682,949
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(16,979)
o Differences between employer contributions and employer's proportionate share of system contributions	$	8,929
Employer's Total Pension Expense/(Income)	**$**	**674,899**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	37,414	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	145,440
Changes in proportionate share	$	0	$	74,710
Differences between employer contributions and employer's proportionate share of system contributions	$	40,382	$	898
Total (prior to post-MD contributions)	$	77,796	$	221,048
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(143,252)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,941)
2nd Fiscal Year	(68,941)
3rd Fiscal Year	(68,941)
4th Fiscal Year	63,294
5th Fiscal Year	277
Thereafter	0
Total	$ (143,252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2552: Winston-Dillard Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01659112%
Employer's proportionate share at MD		0.01717103%
Employer's proportionate share of system NPL/(A) at prior MD	$	(376,073)
Employer's proportionate share of system NPL/(A) at MD	**$**	**985,868**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,379,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(188,476)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	970,425
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,263
o Differences between employer contributions and employer's proportionate share of system contributions	$	23,811
Employer's Total Pension Expense/(Income)	**$**	**996,499**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	53,163	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	206,660
Changes in proportionate share	$	9,956	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	88,138	$	0
Total (prior to post-MD contributions)	$	151,257	$	206,660
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(55,403)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,448)
2nd Fiscal Year	(60,448)
3rd Fiscal Year	(60,448)
4th Fiscal Year	118,994
5th Fiscal Year	6,947
Thereafter	0
Total	$ (55,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00255921%
Employer's proportionate share at MD		0.00272388%
Employer's proportionate share of system NPL/(A) at prior MD	$	(58,010)
Employer's proportionate share of system NPL/(A) at MD	**$**	**156,391**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	377,443
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(29,898)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	153,941
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	642
o Differences between employer contributions and employer's proportionate share of system contributions	$	(568)
Employer's Total Pension Expense/(Income)	**$**	**154,015**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,433	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	32,783
Changes in proportionate share	$	2,827	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,247	$	4,027
Total (prior to post-MD contributions)	$	12,507	$	36,810
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(24,303)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,651)
2nd Fiscal Year	(13,651)
3rd Fiscal Year	(13,651)
4th Fiscal Year	15,992
5th Fiscal Year	659
Thereafter	0
Total	$ (24,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00060217%
Employer's proportionate share at MD		0.00067474%
Employer's proportionate share of system NPL/(A) at prior MD	$	(13,649)
Employer's proportionate share of system NPL/(A) at MD	**$**	**38,740**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	93,497
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,406)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	38,133
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	283
○ Differences between employer contributions and employer's proportionate share of system contributions	$	607
Employer's Total Pension Expense/(Income)	**$**	**39,023**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,089	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,121
Changes in proportionate share	$	1,246	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,415	$	0
Total (prior to post-MD contributions)	$	5,750	$	8,121
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,371)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,510)
2nd Fiscal Year		(2,510)
3rd Fiscal Year		(2,510)
4th Fiscal Year		4,739
5th Fiscal Year		420
Thereafter		0
Total	$	(2,371)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04615906%
Employer's proportionate share at MD	0.04480271%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,046,294)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,572,330**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 6,208,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (491,772)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,532,036
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (5,293)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (35,266)
Employer's Total Pension Expense/(Income)	**$ 2,491,477**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 138,713	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 539,219
Changes in proportionate share	$ 0	$ 23,287
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 138,043
Total (prior to post-MD contributions)	$ 138,713	$ 700,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (561,836)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (266,313)
2nd Fiscal Year	(266,313)
3rd Fiscal Year	(266,313)
4th Fiscal Year	232,149
5th Fiscal Year	4,954
Thereafter	0
Total	$ (561,836)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00097600%
Employer's proportionate share at MD	0.00499571%
Employer's proportionate share of system NPL/(A) at prior MD	$ (22,123)
Employer's proportionate share of system NPL/(A) at MD	**$ 286,827**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 692,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (54,835)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 282,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 15,685
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (10,018)
Employer's Total Pension Expense/(Income)	**$ 288,001**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,467	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 60,125
Changes in proportionate share	$ 69,016	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 42,794
Total (prior to post-MD contributions)	$ 84,483	$ 102,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,436)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,506)
2nd Fiscal Year	(19,506)
3rd Fiscal Year	(19,506)
4th Fiscal Year	35,763
5th Fiscal Year	4,317
Thereafter	0
Total	$ (18,436)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2558: Boring Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02278459%
Employer's proportionate share at MD		0.02446126%
Employer's proportionate share of system NPL/(A) at prior MD	$	(516,462)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,404,434**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,389,549
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(268,497)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,382,434
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,543
o Differences between employer contributions and employer's proportionate share of system contributions	$	(37,547)
Employer's Total Pension Expense/(Income)	**$**	**1,351,430**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	75,734	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	294,401
Changes in proportionate share	$	28,787	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,637	$	167,211
Total (prior to post-MD contributions)	$	106,158	$	461,612
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(355,454)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(154,261)
2nd Fiscal Year		(154,261)
3rd Fiscal Year		(154,261)
4th Fiscal Year		113,031
5th Fiscal Year		(5,703)
Thereafter		0
Total	$	(355,454)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2559: Keizer Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02654721%
Employer's proportionate share at MD		0.03148309%
Employer's proportionate share of system NPL/(A) at prior MD	$	(601,750)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,807,589**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,362,550
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(345,571)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,779,274
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	19,260
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(5,889)
Employer's Total Pension Expense/(Income)	**$**	**1,792,645**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	97,474	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	378,912
Changes in proportionate share	$	84,746	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	25,199
Total (prior to post-MD contributions)	$	182,220	$	404,111
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(221,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (145,267)
2nd Fiscal Year	(145,267)
3rd Fiscal Year	(145,267)
4th Fiscal Year	199,342
5th Fiscal Year	14,570
Thereafter	0
Total	$ (221,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00271765%
Employer's proportionate share at MD		0.00349983%
Employer's proportionate share of system NPL/(A) at prior MD	$	(61,601)
Employer's proportionate share of system NPL/(A) at MD	**$**	**200,941**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	484,965
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(38,416)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	197,794
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,052
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,232)
Employer's Total Pension Expense/(Income)	**$**	**196,614**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,836	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	42,122
Changes in proportionate share	$	13,429	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	17,295
Total (prior to post-MD contributions)	$	24,265	$	59,417
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(35,152)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,815)
2nd Fiscal Year	(18,815)
3rd Fiscal Year	(18,815)
4th Fiscal Year	20,118
5th Fiscal Year	1,175
Thereafter	0
Total	$ (35,152)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2562: Odell Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00176523%
Employer's proportionate share at MD		0.00199224%
Employer's proportionate share of system NPL/(A) at prior MD	$	(40,013)
Employer's proportionate share of system NPL/(A) at MD	**$**	**114,384**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	276,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(21,868)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	112,592
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	886
o Differences between employer contributions and employer's proportionate share of system contributions	$	(345)
Employer's Total Pension Expense/(Income)	**$**	**113,133**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,168	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	23,977
Changes in proportionate share	$	3,897	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,428
Total (prior to post-MD contributions)	$	10,065	$	25,405
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,340)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(9,498)
2nd Fiscal Year		(9,498)
3rd Fiscal Year		(9,498)
4th Fiscal Year		12,332
5th Fiscal Year		821
Thereafter		0
Total	$	(15,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02040045%
Employer's proportionate share at MD		0.02103975%
Employer's proportionate share of system NPL/(A) at prior MD	$	(462,420)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,207,989**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,915,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(230,941)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,189,066
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,495
○ Differences between employer contributions and employer's proportionate share of system contributions	$	3,861
Employer's Total Pension Expense/(Income)	**$**	**1,195,422**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 65,141	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 253,222
Changes in proportionate share	$ 10,976	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,970	$ 4,977
Total (prior to post-MD contributions)	$ 94,087	$ 258,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (164,112)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (99,660)
2nd Fiscal Year	(99,660)
3rd Fiscal Year	(99,660)
4th Fiscal Year	128,403
5th Fiscal Year	6,465
Thereafter	0
Total	$ (164,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00033206%
Employer's proportionate share at MD		0.00307092%
Employer's proportionate share of system NPL/(A) at prior MD	$	(7,527)
Employer's proportionate share of system NPL/(A) at MD	**$**	**176,316**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	425,531
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(33,708)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	173,554
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	10,687
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,578)
Employer's Total Pension Expense/(Income)	**$**	**178,663**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,508	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	36,960
Changes in proportionate share	$	47,024	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	24,218
Total (prior to post-MD contributions)	$	56,532	$	61,178
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,646)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,365)
2nd Fiscal Year	(10,365)
3rd Fiscal Year	(10,365)
4th Fiscal Year	23,377
5th Fiscal Year	3,071
Thereafter	0
Total	$ (4,646)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00253004%
Employer's proportionate share at MD		0.00250294%
Employer's proportionate share of system NPL/(A) at prior MD	$	(57,349)
Employer's proportionate share of system NPL/(A) at MD	**$**	**143,705**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	346,827
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(27,473)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	141,454
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(106)
o Differences between employer contributions and employer's proportionate share of system contributions	$	456
Employer's Total Pension Expense/(Income)	**$**	**141,804**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,749	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	30,124
Changes in proportionate share	$	0	$	465
Differences between employer contributions and employer's proportionate share of system contributions	$	2,304	$	243
Total (prior to post-MD contributions)	$	10,053	$	30,832
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(20,779)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,262)
2nd Fiscal Year	(12,262)
3rd Fiscal Year	(12,262)
4th Fiscal Year	15,136
5th Fiscal Year	871
Thereafter	0
Total	$ (20,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01049155%
Employer's proportionate share at MD		0.00963696%
Employer's proportionate share of system NPL/(A) at prior MD	$	(237,814)
Employer's proportionate share of system NPL/(A) at MD	**$**	**553,302**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,335,375
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(105,779)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	544,635
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,335)
o Differences between employer contributions and employer's proportionate share of system contributions	$	16,356
Employer's Total Pension Expense/(Income)	**$**	**557,656**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	29,837	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	115,985
Changes in proportionate share	$	0	$	14,672
Differences between employer contributions and employer's proportionate share of system contributions	$	68,379	$	0
Total (prior to post-MD contributions)	$	98,216	$	130,657
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(32,441)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,538)
2nd Fiscal Year	(35,538)
3rd Fiscal Year	(35,538)
4th Fiscal Year	68,044
5th Fiscal Year	6,129
Thereafter	0
Total	$ (32,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2569: Central Oregon Intergovernmental Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03989365%
Employer's proportionate share at MD		0.03566284%
Employer's proportionate share of system NPL/(A) at prior MD	$	(904,275)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,047,568**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,941,730
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(391,450)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,015,494
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(16,509)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,163
Employer's Total Pension Expense/(Income)	**$**	**2,001,148**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	110,415	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	429,217
Changes in proportionate share	$	0	$	72,640
Differences between employer contributions and employer's proportionate share of system contributions	$	26,007	$	13,494
Total (prior to post-MD contributions)	$	136,422	$	515,351
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(378,929)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (194,046)
2nd Fiscal Year	(194,046)
3rd Fiscal Year	(194,046)
4th Fiscal Year	197,411
5th Fiscal Year	5,797
Thereafter	0
Total	$ (378,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2570: Port of St Helens

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00408633%
Employer's proportionate share at MD		0.00389632%
Employer's proportionate share of system NPL/(A) at prior MD	$	(92,625)
Employer's proportionate share of system NPL/(A) at MD	**$**	**223,706**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	539,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(42,768)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	220,201
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(741)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,302
Employer's Total Pension Expense/(Income)	**$**	**221,762**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	12,063	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	46,894
Changes in proportionate share	$	0	$	3,263
Differences between employer contributions and employer's proportionate share of system contributions	$	9,565	$	0
Total (prior to post-MD contributions)	$	21,628	$	50,157
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(28,529)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,072)
2nd Fiscal Year	(18,072)
3rd Fiscal Year	(18,072)
4th Fiscal Year	24,251
5th Fiscal Year	1,437
Thereafter	0
Total	$ (28,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2571: Crystal Springs Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00467256%
Employer's proportionate share at MD		0.00258236%
Employer's proportionate share of system NPL/(A) at prior MD	$	(105,914)
Employer's proportionate share of system NPL/(A) at MD	**$**	**148,265**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	357,833
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(28,345)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	145,943
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,156)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,252)
Employer's Total Pension Expense/(Income)	**$**	**136,535**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,995	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	31,080
Changes in proportionate share	$	0	$	35,887
Differences between employer contributions and employer's proportionate share of system contributions	$	7,227	$	10,420
Total (prior to post-MD contributions)	$	15,222	$	77,387
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(62,165)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(22,420)
2nd Fiscal Year		(22,420)
3rd Fiscal Year		(22,420)
4th Fiscal Year		6,973
5th Fiscal Year		(1,877)
Thereafter		0
Total	$	(62,165)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2572: Local Government Personnel Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00685502%
Employer's proportionate share at MD		0.00775784%
Employer's proportionate share of system NPL/(A) at prior MD	$	(155,384)
Employer's proportionate share of system NPL/(A) at MD	**$**	**445,413**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,074,989
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(85,153)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	438,436
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,523
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,291)
Employer's Total Pension Expense/(Income)	**$**	**438,668**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,019	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	93,369
Changes in proportionate share	$	15,501	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,058	$	19,438
Total (prior to post-MD contributions)	$	43,578	$	112,807
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(69,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,859)
2nd Fiscal Year	(38,859)
3rd Fiscal Year	(38,859)
4th Fiscal Year	45,520
5th Fiscal Year	1,827
Thereafter	0
Total	$ (69,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2573: Goshen Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00314382%
Employer's proportionate share at MD		0.00210483%
Employer's proportionate share of system NPL/(A) at prior MD	$	(71,261)
Employer's proportionate share of system NPL/(A) at MD	**$**	**120,848**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	291,662
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(23,103)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	118,955
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4,054)
o Differences between employer contributions and employer's proportionate share of system contributions	$	76
Employer's Total Pension Expense/(Income)	**$**	**114,977**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,517	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	25,332
Changes in proportionate share	$	0	$	17,839
Differences between employer contributions and employer's proportionate share of system contributions	$	4,824	$	3,674
Total (prior to post-MD contributions)	$	11,341	$	46,845
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(35,504)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(14,584)
2nd Fiscal Year		(14,584)
3rd Fiscal Year		(14,584)
4th Fiscal Year		8,838
5th Fiscal Year		(591)
Thereafter		0
Total	$	(35,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2575: Jefferson County Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00392278%
Employer's proportionate share at MD		0.00446510%
Employer's proportionate share of system NPL/(A) at prior MD	$	(88,918)
Employer's proportionate share of system NPL/(A) at MD	**$**	**256,362**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	618,720
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(49,011)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	252,346
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,116
o Differences between employer contributions and employer's proportionate share of system contributions	$	(575)
Employer's Total Pension Expense/(Income)	**$**	**253,887**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,824	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	53,739
Changes in proportionate share	$	9,311	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,265
Total (prior to post-MD contributions)	$	23,135	$	56,004
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(32,869)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,958)
2nd Fiscal Year	(20,958)
3rd Fiscal Year	(20,958)
4th Fiscal Year	27,998
5th Fiscal Year	2,007
Thereafter	0
Total	$ (32,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00522630%
Employer's proportionate share at MD		0.00541884%
Employer's proportionate share of system NPL/(A) at prior MD	$	(118,465)
Employer's proportionate share of system NPL/(A) at MD	**$**	**311,121**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	750,878
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(59,479)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	306,247
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	751
o Differences between employer contributions and employer's proportionate share of system contributions	$	881
Employer's Total Pension Expense/(Income)	**$**	**307,879**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,777	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	65,218
Changes in proportionate share	$	3,306	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,803	$	0
Total (prior to post-MD contributions)	$	23,886	$	65,218
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(41,332)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,673)
2nd Fiscal Year	(25,673)
3rd Fiscal Year	(25,673)
4th Fiscal Year	33,545
5th Fiscal Year	2,141
Thereafter	0
Total	$ (41,332)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2578: Washington County Fire District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02434836%
Employer's proportionate share at MD	0.02393982%
Employer's proportionate share of system NPL/(A) at prior MD	$ (551,908)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,374,496**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,317,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (262,773)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,352,965
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (1,594)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 8,628
Employer's Total Pension Expense/(Income)	**$ 1,359,999**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,120	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 288,125
Changes in proportionate share	$ 0	$ 7,015
Differences between employer contributions and employer's proportionate share of system contributions	$ 35,481	$ 0
Total (prior to post-MD contributions)	$ 109,601	$ 295,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (185,539)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (113,595)
2nd Fiscal Year	(113,595)
3rd Fiscal Year	(113,595)
4th Fiscal Year	146,936
5th Fiscal Year	8,309
Thereafter	0
Total	$ (185,539)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02632493%
Employer's proportionate share at MD		0.02650077%
Employer's proportionate share of system NPL/(A) at prior MD	$	(596,711)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,521,531**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,672,160
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(290,883)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,497,697
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	686
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(10,330)
Employer's Total Pension Expense/(Income)	**$**	**1,488,053**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	82,049	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	318,947
Changes in proportionate share	$	3,019	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	39,240
Total (prior to post-MD contributions)	$	85,068	$	358,187
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(273,119)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (143,177)
2nd Fiscal Year	(143,177)
3rd Fiscal Year	(143,177)
4th Fiscal Year	149,704
5th Fiscal Year	6,708
Thereafter	0
Total	$ (273,119)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07111540%
Employer's proportionate share at MD	0.06730373%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,611,983)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,864,218**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,326,145
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (738,753)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,803,686
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (14,873)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 333,636
Employer's Total Pension Expense/(Income)	**$ 4,122,449**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 208,378	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 810,028
Changes in proportionate share	$ 0	$ 65,443
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,212,395	$ 0
Total (prior to post-MD contributions)	$ 1,420,773	$ 875,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 545,302

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,370)
2nd Fiscal Year	(20,370)
3rd Fiscal Year	(20,370)
4th Fiscal Year	587,768
5th Fiscal Year	18,644
Thereafter	0
Total	$ 545,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2581: Port of Umatilla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00258839%
Employer's proportionate share at MD	0.00366864%
Employer's proportionate share of system NPL/(A) at prior MD	$ (58,671)
Employer's proportionate share of system NPL/(A) at MD	**$ 210,634**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 508,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (40,268)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 207,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 4,215
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (3,368)
Employer's Total Pension Expense/(Income)	**$ 208,181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,358	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 44,154
Changes in proportionate share	$ 18,547	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 14,000
Total (prior to post-MD contributions)	$ 29,905	$ 58,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,249)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,639)
2nd Fiscal Year	(17,639)
3rd Fiscal Year	(17,639)
4th Fiscal Year	22,884
5th Fiscal Year	1,784
Thereafter	0
Total	$ (28,249)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00871471%
Employer's proportionate share at MD		0.00864938%
Employer's proportionate share of system NPL/(A) at prior MD	$	(197,538)
Employer's proportionate share of system NPL/(A) at MD	**$**	**496,601**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,198,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(94,939)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	488,822
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(255)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,243)
Employer's Total Pension Expense/(Income)	**$**	**483,324**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	26,779	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	104,099
Changes in proportionate share	$	0	$	1,121
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	21,104
Total (prior to post-MD contributions)	$	26,779	$	126,324
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(99,545)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49,081)
2nd Fiscal Year	(49,081)
3rd Fiscal Year	(49,081)
4th Fiscal Year	46,479
5th Fiscal Year	1,219
Thereafter	0
Total	$ (99,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2585: Rogue River Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00410566%
Employer's proportionate share at MD		0.00352284%
Employer's proportionate share of system NPL/(A) at prior MD	$	(93,064)
Employer's proportionate share of system NPL/(A) at MD	**$**	**202,262**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	488,153
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(38,668)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	199,094
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,274)
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,112
Employer's Total Pension Expense/(Income)	**$**	**201,932**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,907	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	42,399
Changes in proportionate share	$	0	$	10,007
Differences between employer contributions and employer's proportionate share of system contributions	$	19,775	$	0
Total (prior to post-MD contributions)	$	30,682	$	52,406
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(21,724)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,913)
2nd Fiscal Year	(14,913)
3rd Fiscal Year	(14,913)
4th Fiscal Year	22,251
5th Fiscal Year	765
Thereafter	0
Total	$ (21,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2587: Tualatin Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00256634%
Employer's proportionate share at MD		0.00312585%
Employer's proportionate share of system NPL/(A) at prior MD	$	(58,172)
Employer's proportionate share of system NPL/(A) at MD	**$**	**179,469**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	433,143
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(34,311)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	176,658
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,183
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,226)
Employer's Total Pension Expense/(Income)	**$**	**176,615**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,678	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	37,621
Changes in proportionate share	$	9,607	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	9,440
Total (prior to post-MD contributions)	$	19,285	$	47,061
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(27,776)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(15,794)
2nd Fiscal Year		(15,794)
3rd Fiscal Year		(15,794)
4th Fiscal Year		18,565
5th Fiscal Year		1,040
Thereafter		0
Total	$	(27,776)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00564739%
Employer's proportionate share at MD		0.00781955%
Employer's proportionate share of system NPL/(A) at prior MD	$	(128,010)
Employer's proportionate share of system NPL/(A) at MD	**$**	**448,956**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,083,540
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(85,831)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	441,924
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	8,476
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,184
Employer's Total Pension Expense/(Income)	**$**	**452,584**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,210	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	94,111
Changes in proportionate share	$	37,294	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	8,527	$	0
Total (prior to post-MD contributions)	$	70,031	$	94,111
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(24,080)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,742)
2nd Fiscal Year	(28,742)
3rd Fiscal Year	(28,742)
4th Fiscal Year	56,220
5th Fiscal Year	5,924
Thereafter	0
Total	$ (24,080)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00741908%
Employer's proportionate share at MD		0.00786284%
Employer's proportionate share of system NPL/(A) at prior MD	$	(168,169)
Employer's proportionate share of system NPL/(A) at MD	**$**	**451,442**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,089,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(86,306)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	444,370
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,731
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,123
Employer's Total Pension Expense/(Income)	**$**	**449,224**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,344	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	94,632
Changes in proportionate share	$	7,619	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	11,356	$	0
Total (prior to post-MD contributions)	$	43,319	$	94,632
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(51,313)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,766)
2nd Fiscal Year	(34,766)
3rd Fiscal Year	(34,766)
4th Fiscal Year	50,018
5th Fiscal Year	2,965
Thereafter	0
Total	$ (51,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05156029%
Employer's proportionate share at MD		0.05922300%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,168,725)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,400,266**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,206,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(650,055)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,347,002
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	29,901
○ Differences between employer contributions and employer's proportionate share of system contributions	$	23,072
Employer's Total Pension Expense/(Income)	**$**	**3,399,975**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	183,360	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	712,773
Changes in proportionate share	$	131,562	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	94,995	$	0
Total (prior to post-MD contributions)	$	409,917	$	712,773
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(302,856)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(245,443)
2nd Fiscal Year		(245,443)
3rd Fiscal Year		(245,443)
4th Fiscal Year		398,876
5th Fiscal Year		34,595
Thereafter		0
Total	$	(302,856)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2592: Medford Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00530298%
Employer's proportionate share at MD		0.00530186%
Employer's proportionate share of system NPL/(A) at prior MD	$	(120,203)
Employer's proportionate share of system NPL/(A) at MD	**$**	**304,404**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	734,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(58,195)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	299,636
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,445)
Employer's Total Pension Expense/(Income)	**$**	**297,187**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,415	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	63,810
Changes in proportionate share	$	0	$	20
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	9,978
Total (prior to post-MD contributions)	$	16,415	$	73,808
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(57,393)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(29,164)
2nd Fiscal Year		(29,164)
3rd Fiscal Year		(29,164)
4th Fiscal Year		29,199
5th Fiscal Year		900
Thereafter		0
Total	$	(57,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.51394738%
Employer's proportionate share at MD	0.55014352%
Employer's proportionate share of system NPL/(A) at prior MD	$ (11,649,721)
Employer's proportionate share of system NPL/(A) at MD	**$ 31,586,277**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 76,232,305
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,038,595)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 31,091,490
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 141,241
o Differences between employer contributions and employer's proportionate share of system contributions	$ (307,695)
Employer's Total Pension Expense/(Income)	**$ 30,925,036**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,703,292	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,621,200
Changes in proportionate share	$ 621,458	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,229,580
Total (prior to post-MD contributions)	$ 2,324,750	$ 7,850,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,526,030)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,938,542)
2nd Fiscal Year	(2,938,542)
3rd Fiscal Year	(2,938,542)
4th Fiscal Year	3,139,200
5th Fiscal Year	150,398
Thereafter	0
Total	$ (5,526,030)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03014085%
Employer's proportionate share at MD		0.03107668%
Employer's proportionate share of system NPL/(A) at prior MD	$	(683,207)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,784,256**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,306,234
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(341,110)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,756,306
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,652
o Differences between employer contributions and employer's proportionate share of system contributions	$	24,340
Employer's Total Pension Expense/(Income)	**$**	**1,784,298**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	96,216	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	374,020
Changes in proportionate share	$	16,067	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	102,597	$	0
Total (prior to post-MD contributions)	$	214,880	$	374,020
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(159,140)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (128,599)
2nd Fiscal Year	(128,599)
3rd Fiscal Year	(128,599)
4th Fiscal Year	208,964
5th Fiscal Year	17,692
Thereafter	0
Total	$ (159,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05032451%
Employer's proportionate share at MD		0.05433014%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,140,713)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,119,344**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,528,421
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(596,349)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,070,481
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	15,630
o Differences between employer contributions and employer's proportionate share of system contributions	$	(6,688)
Employer's Total Pension Expense/(Income)	**$**	**3,079,423**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	168,211	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	653,885
Changes in proportionate share	$	68,774	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	24,608
Total (prior to post-MD contributions)	$	236,985	$	678,493
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(441,508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (264,819)
2nd Fiscal Year	(264,819)
3rd Fiscal Year	(264,819)
4th Fiscal Year	331,670
5th Fiscal Year	21,279
Thereafter	0
Total	$ (441,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00056486%
Employer's proportionate share at MD		0.00047279%
Employer's proportionate share of system NPL/(A) at prior MD	$	(12,804)
Employer's proportionate share of system NPL/(A) at MD	**$**	**27,145**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	65,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,190)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	26,720
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(359)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	919
Employer's Total Pension Expense/(Income)	**$**	**27,280**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,464	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	5,690
Changes in proportionate share	$	0	$	1,581
Differences between employer contributions and employer's proportionate share of system contributions	$	3,767	$	0
Total (prior to post-MD contributions)	$	5,231	$	7,271
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,040)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,822)
2nd Fiscal Year		(1,822)
3rd Fiscal Year		(1,822)
4th Fiscal Year		3,211
5th Fiscal Year		215
Thereafter		0
Total	$	(2,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2598: Marion County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00203921%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	(46,223)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(7,957)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(3,362)
Employer's Total Pension Expense/(Income)	**$**	**(11,319)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	35,012
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	12,102
Total (prior to post-MD contributions)	$	0	$	47,114
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(47,114)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,319)
2nd Fiscal Year	(11,319)
3rd Fiscal Year	(11,319)
4th Fiscal Year	(9,973)
5th Fiscal Year	(3,184)
Thereafter	0
Total	$ (47,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2599: South Suburban Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01021934%
Employer's proportionate share at MD		0.00964187%
Employer's proportionate share of system NPL/(A) at prior MD	$	(231,643)
Employer's proportionate share of system NPL/(A) at MD	**$**	**553,584**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,336,055
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(105,833)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	544,913
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,253)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(6,482)
Employer's Total Pension Expense/(Income)	**$**	**536,178**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	29,852	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	116,044
Changes in proportionate share	$	0	$	9,915
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	25,284
Total (prior to post-MD contributions)	$	29,852	$	151,243
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(121,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (57,319)
2nd Fiscal Year	(57,319)
3rd Fiscal Year	(57,319)
4th Fiscal Year	49,729
5th Fiscal Year	837
Thereafter	0
Total	$ (121,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00481407%
Employer's proportionate share at MD		0.00544897%
Employer's proportionate share of system NPL/(A) at prior MD	$	(109,121)
Employer's proportionate share of system NPL/(A) at MD	**$**	**312,851**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	755,053
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(59,810)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	307,950
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,478
o Differences between employer contributions and employer's proportionate share of system contributions	$	(817)
Employer's Total Pension Expense/(Income)	**$**	**309,611**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,870	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	65,581
Changes in proportionate share	$	10,901	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,330
Total (prior to post-MD contributions)	$	27,771	$	68,911
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(41,140)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,796)
2nd Fiscal Year	(25,796)
3rd Fiscal Year	(25,796)
4th Fiscal Year	33,920
5th Fiscal Year	2,328
Thereafter	0
Total	$ (41,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00004342%
Employer's proportionate share at MD		0.00019389%
Employer's proportionate share of system NPL/(A) at prior MD	$	(984)
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,132**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	26,867
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,128)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	10,958
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	587
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(279)
Employer's Total Pension Expense/(Income)	**$**	**11,266**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	600	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,334
Changes in proportionate share	$	2,583	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,170
Total (prior to post-MD contributions)	$	3,183	$	3,504
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(321)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (669)
2nd Fiscal Year	(669)
3rd Fiscal Year	(669)
4th Fiscal Year	1,482
5th Fiscal Year	205
Thereafter	0
Total	$ (321)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00205823%
Employer's proportionate share at MD		0.00285061%
Employer's proportionate share of system NPL/(A) at prior MD	$	(46,654)
Employer's proportionate share of system NPL/(A) at MD	**$**	**163,667**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	395,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(31,289)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	161,103
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,092
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,251
Employer's Total Pension Expense/(Income)	**$**	**165,446**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,826	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	34,308
Changes in proportionate share	$	13,604	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,930	$	523
Total (prior to post-MD contributions)	$	27,360	$	34,831
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,471)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,021)
2nd Fiscal Year	(10,021)
3rd Fiscal Year	(10,021)
4th Fiscal Year	20,600
5th Fiscal Year	1,991
Thereafter	0
Total	$ (7,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2603: Corbett Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00267112%
Employer's proportionate share at MD	0.00289225%

Employer's proportionate share of system NPL/(A) at prior MD	$	(60,547)
Employer's proportionate share of system NPL/(A) at MD	**$**	**166,057**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	400,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(31,746)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	163,456
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	863
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,261)
Employer's Total Pension Expense/(Income)	**$**	**163,058**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,955	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	34,809
Changes in proportionate share	$	3,797	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	5,108
Total (prior to post-MD contributions)	$	12,752	$	39,917
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(27,165)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,972)
2nd Fiscal Year	(14,972)
3rd Fiscal Year	(14,972)
4th Fiscal Year	16,872
5th Fiscal Year	877
Thereafter	0
Total	$ (27,165)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2604: Netarts-Oceanside Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00216711%
Employer's proportionate share at MD	0.00272719%
Employer's proportionate share of system NPL/(A) at prior MD	$ (49,122)
Employer's proportionate share of system NPL/(A) at MD	**$ 156,581**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 377,901
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (29,935)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 154,128
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 2,186
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (2,437)
Employer's Total Pension Expense/(Income)	**$ 153,877**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,444	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 32,823
Changes in proportionate share	$ 9,616	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 9,989
Total (prior to post-MD contributions)	$ 18,060	$ 42,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,752)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,993)
2nd Fiscal Year	(13,993)
3rd Fiscal Year	(13,993)
4th Fiscal Year	16,195
5th Fiscal Year	1,032
Thereafter	0
Total	$ (24,752)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01214081%
Employer's proportionate share at MD		0.01250723%
Employer's proportionate share of system NPL/(A) at prior MD	$	(275,198)
Employer's proportionate share of system NPL/(A) at MD	**$**	**718,098**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,733,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(137,284)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	706,849
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,430
o Differences between employer contributions and employer's proportionate share of system contributions	$	(10,003)
Employer's Total Pension Expense/(Income)	**$**	**698,276**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	38,723	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	150,530
Changes in proportionate share	$	6,291	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	40,863
Total (prior to post-MD contributions)	$	45,014	$	191,393
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(146,379)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71,595)
2nd Fiscal Year	(71,595)
3rd Fiscal Year	(71,595)
4th Fiscal Year	66,742
5th Fiscal Year	1,665
Thereafter	0
Total	$ (146,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01390582%
Employer's proportionate share at MD		0.01447453%
Employer's proportionate share of system NPL/(A) at prior MD	$	(315,205)
Employer's proportionate share of system NPL/(A) at MD	**$**	**831,050**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,005,707
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(158,878)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	818,031
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,219
○ Differences between employer contributions and employer's proportionate share of system contributions	$	4,903
Employer's Total Pension Expense/(Income)	**$**	**825,153**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	44,814	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	174,207
Changes in proportionate share	$	9,764	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	19,909	$	0
Total (prior to post-MD contributions)	$	74,487	$	174,207
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(99,720)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,813)
2nd Fiscal Year	(65,813)
3rd Fiscal Year	(65,813)
4th Fiscal Year	91,626
5th Fiscal Year	6,093
Thereafter	0
Total	$ (99,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00126589%
Employer's proportionate share at MD		0.00141934%
Employer's proportionate share of system NPL/(A) at prior MD	$	(28,694)
Employer's proportionate share of system NPL/(A) at MD	**$**	**81,491**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	196,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(15,579)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	80,214
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	599
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,799)
Employer's Total Pension Expense/(Income)	**$**	**79,014**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,394	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,082
Changes in proportionate share	$	2,635	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,292
Total (prior to post-MD contributions)	$	7,029	$	24,374
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(17,345)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,352)
2nd Fiscal Year		(8,352)
3rd Fiscal Year		(8,352)
4th Fiscal Year		7,480
5th Fiscal Year		230
Thereafter		0
Total	$	(17,345)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2610: Turner Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00199672%
Employer's proportionate share at MD		0.00242845%
Employer's proportionate share of system NPL/(A) at prior MD	$	(45,260)
Employer's proportionate share of system NPL/(A) at MD	**$**	**139,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	336,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(26,656)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	137,244
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	1,685
○ Differences between employer contributions and employer's proportionate share of system contributions	$	31,491
Employer's Total Pension Expense/(Income)	**$**	**170,420**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,519	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	29,227
Changes in proportionate share	$	7,412	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	116,990	$	0
Total (prior to post-MD contributions)	$	131,921	$	29,227
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	102,694

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	20,939
2nd Fiscal Year		20,939
3rd Fiscal Year		20,939
4th Fiscal Year		36,708
5th Fiscal Year		3,168
Thereafter		0
Total	$	102,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2612: Community Services Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05495502%
Employer's proportionate share at MD		0.05148342%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,245,674)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,955,901**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,133,956
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(565,103)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,909,598
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(13,546)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(26,846)
Employer's Total Pension Expense/(Income)	**$**	**2,869,206**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 159,397	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 619,624
Changes in proportionate share	$ 0	$ 59,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 101,993
Total (prior to post-MD contributions)	$ 159,397	$ 781,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (621,825)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (299,809)
2nd Fiscal Year	(299,809)
3rd Fiscal Year	(299,809)
4th Fiscal Year	271,207
5th Fiscal Year	6,396
Thereafter	0
Total	$ (621,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2613: Polk Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00232346%
Employer's proportionate share at MD		0.00165825%
Employer's proportionate share of system NPL/(A) at prior MD	$	(52,666)
Employer's proportionate share of system NPL/(A) at MD	**$**	**95,208**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	229,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(18,202)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	93,716
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,596)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,845)
Employer's Total Pension Expense/(Income)	**$**	**89,275**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,134	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	19,958
Changes in proportionate share	$	0	$	11,421
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,787
Total (prior to post-MD contributions)	$	5,134	$	38,166
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(33,032)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,797)
2nd Fiscal Year	(12,797)
3rd Fiscal Year	(12,797)
4th Fiscal Year	6,002
5th Fiscal Year	(643)
Thereafter	0
Total	$ (33,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00121498%
Employer's proportionate share at MD		0.00118500%
Employer's proportionate share of system NPL/(A) at prior MD	$	(27,540)
Employer's proportionate share of system NPL/(A) at MD	**$**	**68,036**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	164,203
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(13,007)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	66,971
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(117)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,998)
Employer's Total Pension Expense/(Income)	**$**	**62,856**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,669	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	14,262
Changes in proportionate share	$	0	$	514
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	15,987
Total (prior to post-MD contributions)	$	3,669	$	30,763
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(27,094)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,086)
2nd Fiscal Year	(10,086)
3rd Fiscal Year	(10,086)
4th Fiscal Year	3,672
5th Fiscal Year	(508)
Thereafter	0
Total	$ (27,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25658001%
Employer's proportionate share at MD	0.26132208%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,815,937)
Employer's proportionate share of system NPL/(A) at MD	**$ 15,003,706**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 36,210,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,868,375)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 14,768,678
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 18,504
o Differences between employer contributions and employer's proportionate share of system contributions	$ (220,318)
Employer's Total Pension Expense/(Income)	**$ 14,566,864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 809,076	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,145,117
Changes in proportionate share	$ 81,418	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 873,942
Total (prior to post-MD contributions)	$ 890,494	$ 4,019,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,128,565)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,518,576)
2nd Fiscal Year	(1,518,576)
3rd Fiscal Year	(1,518,576)
4th Fiscal Year	1,386,604
5th Fiscal Year	40,557
Thereafter	0
Total	$ (3,128,565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 367
Employer's Total Pension Expense/(Income)	**$ 367**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,469	$ 0
Total (prior to post-MD contributions)	$ 1,469	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,469

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 367
2nd Fiscal Year	367
3rd Fiscal Year	367
4th Fiscal Year	294
5th Fiscal Year	74
Thereafter	0
Total	$ 1,469

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2619: Comprehensive Options For Drug Abusers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00617387%
Employer's proportionate share at MD		0.00531728%
Employer's proportionate share of system NPL/(A) at prior MD	$	(139,944)
Employer's proportionate share of system NPL/(A) at MD	**$**	**305,290**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	736,805
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(58,365)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	300,507
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,343)
o Differences between employer contributions and employer's proportionate share of system contributions	$	128
Employer's Total Pension Expense/(Income)	**$**	**297,292**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,463	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	63,996
Changes in proportionate share	$	0	$	14,707
Differences between employer contributions and employer's proportionate share of system contributions	$	5,122	$	3,731
Total (prior to post-MD contributions)	$	21,585	$	82,434
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(60,849)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,008)
2nd Fiscal Year	(30,008)
3rd Fiscal Year	(30,008)
4th Fiscal Year	28,547
5th Fiscal Year	628
Thereafter	0
Total	$ (60,849)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2623: Evans Valley Fire District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	691
Employer's Total Pension Expense/(Income)	**$**	**691**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,753	$	0
Total (prior to post-MD contributions)	$	2,753	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,753

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	691
2nd Fiscal Year		691
3rd Fiscal Year		691
4th Fiscal Year		546
5th Fiscal Year		134
Thereafter		0
Total	$	2,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00214570%
Employer's proportionate share at MD		0.00216355%
Employer's proportionate share of system NPL/(A) at prior MD	$	(48,637)
Employer's proportionate share of system NPL/(A) at MD	**$**	**124,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	299,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(23,748)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	122,274
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	70
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,716)
Employer's Total Pension Expense/(Income)	**$**	**120,628**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,699	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	26,039
Changes in proportionate share	$	306	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,265
Total (prior to post-MD contributions)	$	7,005	$	33,304
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(26,299)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,548)
2nd Fiscal Year	(12,548)
3rd Fiscal Year	(12,548)
4th Fiscal Year	11,254
5th Fiscal Year	90
Thereafter	0
Total	$ (26,299)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00752689%
Employer's proportionate share at MD		0.00284764%
Employer's proportionate share of system NPL/(A) at prior MD	$	(170,613)
Employer's proportionate share of system NPL/(A) at MD	**$**	**163,496**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	394,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(31,257)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	160,935
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(18,259)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(8,730)
Employer's Total Pension Expense/(Income)	**$**	**133,946**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,817	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	34,272
Changes in proportionate share	$	0	$	80,339
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	32,087
Total (prior to post-MD contributions)	$	8,817	$	146,698
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(137,881)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,338)
2nd Fiscal Year	(41,338)
3rd Fiscal Year	(41,338)
4th Fiscal Year	(7,039)
5th Fiscal Year	(6,829)
Thereafter	0
Total	$ (137,881)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.10368462%
Employer's proportionate share at MD	0.10175680%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,350,235)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,842,327**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,100,240
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,116,923)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,750,809
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (7,523)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (57,092)
Employer's Total Pension Expense/(Income)	**$ 5,686,194**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 315,048	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,224,684
Changes in proportionate share	$ 0	$ 33,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 224,169
Total (prior to post-MD contributions)	$ 315,048	$ 1,481,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,166,904)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (577,352)
2nd Fiscal Year	(577,352)
3rd Fiscal Year	(577,352)
4th Fiscal Year	548,835
5th Fiscal Year	16,316
Thereafter	0
Total	$ (1,166,904)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00360272%
Employer's proportionate share at MD		0.00422463%
Employer's proportionate share of system NPL/(A) at prior MD	$	(81,663)
Employer's proportionate share of system NPL/(A) at MD	**$**	**242,555**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	585,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(46,371)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	238,756
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,427
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,094)
Employer's Total Pension Expense/(Income)	**$**	**237,089**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,080	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	50,845
Changes in proportionate share	$	10,677	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	16,965
Total (prior to post-MD contributions)	$	23,757	$	67,810
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(44,053)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,954)
2nd Fiscal Year	(22,954)
3rd Fiscal Year	(22,954)
4th Fiscal Year	23,762
5th Fiscal Year	1,047
Thereafter	0
Total	$ (44,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2629: Metropolitan Wastewater Management Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00434760%
Employer's proportionate share at MD		0.00456434%
Employer's proportionate share of system NPL/(A) at prior MD	$	(98,548)
Employer's proportionate share of system NPL/(A) at MD	**$**	**262,060**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	632,472
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(50,100)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	257,955
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	846
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(4,258)
Employer's Total Pension Expense/(Income)	**$**	**254,543**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,132	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	54,934
Changes in proportionate share	$	3,721	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	17,176
Total (prior to post-MD contributions)	$	17,853	$	72,110
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(54,257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,411)
2nd Fiscal Year	(26,411)
3rd Fiscal Year	(26,411)
4th Fiscal Year	24,277
5th Fiscal Year	699
Thereafter	0
Total	$ (54,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2631: Arch Cape Water-Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00146122%
Employer's proportionate share at MD		0.00155776%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,122)
Employer's proportionate share of system NPL/(A) at MD	**$**	**89,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	215,856
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(17,099)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	88,037
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	377
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,596)
Employer's Total Pension Expense/(Income)	**$**	**86,818**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,823	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	18,748
Changes in proportionate share	$	1,658	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,528
Total (prior to post-MD contributions)	$	6,481	$	25,276
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(18,795)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(9,068)
2nd Fiscal Year		(9,068)
3rd Fiscal Year		(9,068)
4th Fiscal Year		8,213
5th Fiscal Year		196
Thereafter		0
Total	$	(18,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00046613%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**26,763**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	64,591
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,116)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	26,343
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,819
o Differences between employer contributions and employer's proportionate share of system contributions	$	(785)
Employer's Total Pension Expense/(Income)	**$**	**27,377**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,443	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	5,610
Changes in proportionate share	$	8,003	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,452
Total (prior to post-MD contributions)	$	9,446	$	9,062
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	384

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,315)
2nd Fiscal Year		(1,315)
3rd Fiscal Year		(1,315)
4th Fiscal Year		3,782
5th Fiscal Year		546
Thereafter		0
Total	$	384

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2633: Port of Cascade Locks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00261933%
Employer's proportionate share at MD		0.00258789%
Employer's proportionate share of system NPL/(A) at prior MD	$	(59,373)
Employer's proportionate share of system NPL/(A) at MD	**$**	**148,583**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	358,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(28,406)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	146,255
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(123)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,107)
Employer's Total Pension Expense/(Income)	**$**	**144,025**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,012	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	31,146
Changes in proportionate share	$	0	$	539
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	9,133
Total (prior to post-MD contributions)	$	8,012	$	40,818
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(32,806)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(15,270)
2nd Fiscal Year		(15,270)
3rd Fiscal Year		(15,270)
4th Fiscal Year		13,095
5th Fiscal Year		(91)
Thereafter		0
Total	$	(32,806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00824117%
Employer's proportionate share at MD		0.00942945%
Employer's proportionate share of system NPL/(A) at prior MD	$	(186,804)
Employer's proportionate share of system NPL/(A) at MD	**$**	**541,388**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,306,620
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(103,501)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	532,908
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,637
o Differences between employer contributions and employer's proportionate share of system contributions	$	(13,623)
Employer's Total Pension Expense/(Income)	**$**	**523,922**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	29,194	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	113,487
Changes in proportionate share	$	20,401	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	55,017
Total (prior to post-MD contributions)	$	49,595	$	168,504
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(118,909)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,500)
2nd Fiscal Year	(56,500)
3rd Fiscal Year	(56,500)
4th Fiscal Year	49,071
5th Fiscal Year	1,519
Thereafter	0
Total	$ (118,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00297217%
Employer's proportionate share at MD		0.00320945%
Employer's proportionate share of system NPL/(A) at prior MD	$	(67,371)
Employer's proportionate share of system NPL/(A) at MD	**$**	**184,269**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	444,727
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(35,228)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	181,383
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	926
○ Differences between employer contributions and employer's proportionate share of system contributions	$	230
Employer's Total Pension Expense/(Income)	**$**	**182,539**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,937	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	38,627
Changes in proportionate share	$	4,074	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,453	$	763
Total (prior to post-MD contributions)	$	15,464	$	39,390
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(23,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,016)
2nd Fiscal Year	(15,016)
3rd Fiscal Year	(15,016)
4th Fiscal Year	19,915
5th Fiscal Year	1,206
Thereafter	0
Total	$ (23,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00593008%
Employer's proportionate share at MD		0.00451342%
Employer's proportionate share of system NPL/(A) at prior MD	$	(134,418)
Employer's proportionate share of system NPL/(A) at MD	**$**	**259,136**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	625,416
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(49,541)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	255,077
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(5,528)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(5,073)
Employer's Total Pension Expense/(Income)	**$**	**244,476**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,974	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	54,321
Changes in proportionate share	$	0	$	24,322
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	19,241
Total (prior to post-MD contributions)	$	13,974	$	97,884
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(83,910)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(33,343)
2nd Fiscal Year		(33,343)
3rd Fiscal Year		(33,343)
4th Fiscal Year		17,550
5th Fiscal Year		(1,430)
Thereafter		0
Total	$	(83,910)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00096336%
Employer's proportionate share at MD		0.00093945%
Employer's proportionate share of system NPL/(A) at prior MD	$	(21,837)
Employer's proportionate share of system NPL/(A) at MD	**$**	**53,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	130,178
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,312)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	53,093
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(93)
o Differences between employer contributions and employer's proportionate share of system contributions	$	415
Employer's Total Pension Expense/(Income)	**$**	**53,415**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,909	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,307
Changes in proportionate share	$	0	$	411
Differences between employer contributions and employer's proportionate share of system contributions	$	1,574	$	0
Total (prior to post-MD contributions)	$	4,483	$	11,718
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,235)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(4,412)
2nd Fiscal Year		(4,412)
3rd Fiscal Year		(4,412)
4th Fiscal Year		5,733
5th Fiscal Year		267
Thereafter		0
Total	$	(7,235)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00125860%
Employer's proportionate share at MD		0.00129426%
Employer's proportionate share of system NPL/(A) at prior MD	$	(28,529)
Employer's proportionate share of system NPL/(A) at MD	**$**	**74,309**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	179,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,206)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	73,145
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	139
○ Differences between employer contributions and employer's proportionate share of system contributions	$	3,767
Employer's Total Pension Expense/(Income)	**$**	**77,051**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,007	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	15,577
Changes in proportionate share	$	613	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	15,220	$	0
Total (prior to post-MD contributions)	$	19,840	$	15,577
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,263

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,616)
2nd Fiscal Year		(2,616)
3rd Fiscal Year		(2,616)
4th Fiscal Year		10,860
5th Fiscal Year		1,250
Thereafter		0
Total	$	4,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2644: Lakeside Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00165020%
Employer's proportionate share at MD		0.00154510%
Employer's proportionate share of system NPL/(A) at prior MD	$	(37,405)
Employer's proportionate share of system NPL/(A) at MD	**$**	**88,711**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	214,101
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(16,960)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	87,322
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(410)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,687
Employer's Total Pension Expense/(Income)	**$**	**88,599**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,784	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	18,596
Changes in proportionate share	$	0	$	1,805
Differences between employer contributions and employer's proportionate share of system contributions	$	6,921	$	0
Total (prior to post-MD contributions)	$	11,705	$	20,401
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,696)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,509)
2nd Fiscal Year		(6,509)
3rd Fiscal Year		(6,509)
4th Fiscal Year		10,134
5th Fiscal Year		696
Thereafter		0
Total	$	(8,696)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00133364%
Employer's proportionate share at MD		0.00124294%
Employer's proportionate share of system NPL/(A) at prior MD	$	(30,230)
Employer's proportionate share of system NPL/(A) at MD	**$**	**71,363**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	172,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(13,643)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	70,245
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(354)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,567)
Employer's Total Pension Expense/(Income)	**$**	**68,324**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,848	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	14,959
Changes in proportionate share	$	0	$	1,557
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,646
Total (prior to post-MD contributions)	$	3,848	$	23,162
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(19,314)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,184)
2nd Fiscal Year		(8,184)
3rd Fiscal Year		(8,184)
4th Fiscal Year		5,531
5th Fiscal Year		(293)
Thereafter		0
Total	$	(19,314)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2646: Keno Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00109651%
Employer's proportionate share at MD		0.00115071%
Employer's proportionate share of system NPL/(A) at prior MD	$	(24,855)
Employer's proportionate share of system NPL/(A) at MD	**$**	**66,068**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	159,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(12,631)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	65,033
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	211
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,119
Employer's Total Pension Expense/(Income)	**$**	**68,363**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,563	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	13,849
Changes in proportionate share	$	931	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	12,500	$	0
Total (prior to post-MD contributions)	$	16,994	$	13,849
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,145

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,468)
2nd Fiscal Year		(2,468)
3rd Fiscal Year		(2,468)
4th Fiscal Year		9,501
5th Fiscal Year		1,048
Thereafter		0
Total	$	3,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2647: Crooked River Ranch Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00535385%
Employer's proportionate share at MD		0.00514609%
Employer's proportionate share of system NPL/(A) at prior MD	$	(121,357)
Employer's proportionate share of system NPL/(A) at MD	**$**	**295,461**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	713,084
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(56,486)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	290,832
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(811)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,316)
Employer's Total Pension Expense/(Income)	**$**	**284,705**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,933	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	61,935
Changes in proportionate share	$	0	$	3,567
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	21,545
Total (prior to post-MD contributions)	$	15,933	$	87,047
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71,114)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,057)
2nd Fiscal Year	(32,057)
3rd Fiscal Year	(32,057)
4th Fiscal Year	25,136
5th Fiscal Year	(79)
Thereafter	0
Total	$ (71,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00734794%
Employer's proportionate share at MD		0.00888378%
Employer's proportionate share of system NPL/(A) at prior MD	$	(166,557)
Employer's proportionate share of system NPL/(A) at MD	**$**	**510,059**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,231,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(97,512)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	502,069
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	5,993
o Differences between employer contributions and employer's proportionate share of system contributions	$	(17,866)
Employer's Total Pension Expense/(Income)	**$**	**490,196**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	27,505	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	106,920
Changes in proportionate share	$	26,369	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	72,610
Total (prior to post-MD contributions)	$	53,874	$	179,530
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(125,656)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,637)
2nd Fiscal Year	(56,637)
3rd Fiscal Year	(56,637)
4th Fiscal Year	43,506
5th Fiscal Year	749
Thereafter	0
Total	$ (125,656)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00114719%
Employer's proportionate share at MD		0.00120025%
Employer's proportionate share of system NPL/(A) at prior MD	$	(26,004)
Employer's proportionate share of system NPL/(A) at MD	**$**	**68,912**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	166,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(13,174)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	67,832
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	207
o Differences between employer contributions and employer's proportionate share of system contributions	$	396
Employer's Total Pension Expense/(Income)	**$**	**68,435**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,716	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	14,445
Changes in proportionate share	$	911	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,595	$	0
Total (prior to post-MD contributions)	$	6,222	$	14,445
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,223)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,445)
2nd Fiscal Year		(5,445)
3rd Fiscal Year		(5,445)
4th Fiscal Year		7,606
5th Fiscal Year		505
Thereafter		0
Total	$	(8,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00061155%
Employer's proportionate share at MD		0.00072726%
Employer's proportionate share of system NPL/(A) at prior MD	$	(13,862)
Employer's proportionate share of system NPL/(A) at MD	**$**	**41,755**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	100,775
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,983)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	41,101
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	451
o Differences between employer contributions and employer's proportionate share of system contributions	$	(266)
Employer's Total Pension Expense/(Income)	**$**	**41,286**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,252	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,753
Changes in proportionate share	$	1,987	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,031
Total (prior to post-MD contributions)	$	4,239	$	9,784
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,545)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,480)
2nd Fiscal Year		(3,480)
3rd Fiscal Year		(3,480)
4th Fiscal Year		4,544
5th Fiscal Year		350
Thereafter		0
Total	$	(5,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00041121%
Employer's proportionate share at MD		0.00042810%
Employer's proportionate share of system NPL/(A) at prior MD	$	(9,321)
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,579**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	59,321
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(4,699)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	24,194
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	66
o Differences between employer contributions and employer's proportionate share of system contributions	$	108
Employer's Total Pension Expense/(Income)	**$**	**24,368**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,325	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	5,152
Changes in proportionate share	$	290	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	460	$	90
Total (prior to post-MD contributions)	$	2,075	$	5,242
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,167)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,983)
2nd Fiscal Year		(1,983)
3rd Fiscal Year		(1,983)
4th Fiscal Year		2,646
5th Fiscal Year		136
Thereafter		0
Total	$	(3,167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2652: The Oregon Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00313645%
Employer's proportionate share at MD		0.00423129%
Employer's proportionate share of system NPL/(A) at prior MD	$	(71,094)
Employer's proportionate share of system NPL/(A) at MD	**$**	**242,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	586,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(46,444)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	239,132
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,272
o Differences between employer contributions and employer's proportionate share of system contributions	$	17,175
Employer's Total Pension Expense/(Income)	**$**	**260,579**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,100	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	50,925
Changes in proportionate share	$	18,798	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	74,718	$	0
Total (prior to post-MD contributions)	$	106,616	$	50,925
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	55,691

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	126
2nd Fiscal Year		126
3rd Fiscal Year		126
4th Fiscal Year		45,968
5th Fiscal Year		9,345
Thereafter		0
Total	$	55,691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00235478%
Employer's proportionate share at MD		0.00203642%
Employer's proportionate share of system NPL/(A) at prior MD	$	(53,376)
Employer's proportionate share of system NPL/(A) at MD	**$**	**116,920**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	282,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,353)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	115,089
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,242)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,844)
Employer's Total Pension Expense/(Income)	**$**	**112,003**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,305	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	24,509
Changes in proportionate share	$	0	$	5,467
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,028
Total (prior to post-MD contributions)	$	6,305	$	37,004
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(30,699)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,347)
2nd Fiscal Year	(13,347)
3rd Fiscal Year	(13,347)
4th Fiscal Year	9,464
5th Fiscal Year	(122)
Thereafter	0
Total	$ (30,699)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00087544%
Employer's proportionate share at MD		0.00088961%
Employer's proportionate share of system NPL/(A) at prior MD	$	(19,844)
Employer's proportionate share of system NPL/(A) at MD	**$**	**51,077**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	123,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(9,765)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	50,277
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	55
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,940)
Employer's Total Pension Expense/(Income)	**$**	**47,392**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,754	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	10,707
Changes in proportionate share	$	244	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	11,785
Total (prior to post-MD contributions)	$	2,998	$	22,492
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(19,494)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,368)
2nd Fiscal Year		(7,368)
3rd Fiscal Year		(7,368)
4th Fiscal Year		2,936
5th Fiscal Year		(327)
Thereafter		0
Total	$	(19,494)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2657: Mid-Willamette Valley Senior Service Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08470715%
Employer's proportionate share at MD		0.08815236%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,920,069)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,061,234**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,215,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(967,595)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,981,951
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	13,444
o Differences between employer contributions and employer's proportionate share of system contributions	$	(14,682)
Employer's Total Pension Expense/(Income)	**$**	**4,980,713**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	272,927	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,060,949
Changes in proportionate share	$	59,151	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	9,592	$	60,702
Total (prior to post-MD contributions)	$	341,670	$	1,121,651
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(779,981)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (445,424)
2nd Fiscal Year	(445,424)
3rd Fiscal Year	(445,424)
4th Fiscal Year	525,233
5th Fiscal Year	31,059
Thereafter	0
Total	$ (779,981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00171015%
Employer's proportionate share at MD		0.00173494%
Employer's proportionate share of system NPL/(A) at prior MD	$	(38,764)
Employer's proportionate share of system NPL/(A) at MD	**$**	**99,611**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	240,407
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(19,043)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	98,051
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	97
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,617)
Employer's Total Pension Expense/(Income)	**$**	**92,531**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,372	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	20,881
Changes in proportionate share	$	425	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	22,460
Total (prior to post-MD contributions)	$	5,797	$	43,341
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(37,544)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,262)
2nd Fiscal Year	(14,262)
3rd Fiscal Year	(14,262)
4th Fiscal Year	5,835
5th Fiscal Year	(593)
Thereafter	0
Total	$ (37,544)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2659: Silverton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00603659%
Employer's proportionate share at MD		0.00641459%
Employer's proportionate share of system NPL/(A) at prior MD	$	(136,832)
Employer's proportionate share of system NPL/(A) at MD	**$**	**368,291**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	888,857
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(70,409)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	362,522
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,475
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,372
Employer's Total Pension Expense/(Income)	**$**	**366,369**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	19,860	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	77,202
Changes in proportionate share	$	6,490	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	9,131	$	0
Total (prior to post-MD contributions)	$	35,481	$	77,202
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(41,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,475)
2nd Fiscal Year	(28,475)
3rd Fiscal Year	(28,475)
4th Fiscal Year	41,015
5th Fiscal Year	2,689
Thereafter	0
Total	$ (41,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.59075779%
Employer's proportionate share at MD	0.59629138%
Employer's proportionate share of system NPL/(A) at prior MD	$ (13,390,794)
Employer's proportionate share of system NPL/(A) at MD	**$ 34,235,839**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 82,626,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,545,132)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 33,699,547
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 21,592
o Differences between employer contributions and employer's proportionate share of system contributions	$ 159,469
Employer's Total Pension Expense/(Income)	**$ 33,880,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,846,170	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 7,176,608
Changes in proportionate share	$ 95,007	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 714,815	$ 10,758
Total (prior to post-MD contributions)	$ 2,655,992	$ 7,187,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,531,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,823,559)
2nd Fiscal Year	(2,823,559)
3rd Fiscal Year	(2,823,559)
4th Fiscal Year	3,697,848
5th Fiscal Year	241,456
Thereafter	0
Total	$ (4,531,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	161
Employer's Total Pension Expense/(Income)	**$**	**161**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	710	$	0
Total (prior to post-MD contributions)	$	710	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	710

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	161
2nd Fiscal Year		161
3rd Fiscal Year		161
4th Fiscal Year		161
5th Fiscal Year		66
Thereafter		0
Total	$	710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00025313%
Employer's proportionate share at MD		0.00023527%
Employer's proportionate share of system NPL/(A) at prior MD	$	(5,738)
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,508**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	32,601
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,582)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	13,296
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(70)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(813)
Employer's Total Pension Expense/(Income)	**$**	**12,413**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	728	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,832
Changes in proportionate share	$	0	$	306
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,246
Total (prior to post-MD contributions)	$	728	$	6,384
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,656)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,068)
2nd Fiscal Year		(2,068)
3rd Fiscal Year		(2,068)
4th Fiscal Year		669
5th Fiscal Year		(119)
Thereafter		0
Total	$	(5,656)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01251287%
Employer's proportionate share at MD		0.01308630%
Employer's proportionate share of system NPL/(A) at prior MD	$	(283,631)
Employer's proportionate share of system NPL/(A) at MD	**$**	**751,345**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,813,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(143,640)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	739,575
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,238
o Differences between employer contributions and employer's proportionate share of system contributions	$	(16,135)
Employer's Total Pension Expense/(Income)	**$**	**725,678**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	40,516	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	157,499
Changes in proportionate share	$	9,845	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	64,657
Total (prior to post-MD contributions)	$	50,361	$	222,156
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(171,795)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (79,837)
2nd Fiscal Year	(79,837)
3rd Fiscal Year	(79,837)
4th Fiscal Year	66,427
5th Fiscal Year	1,289
Thereafter	0
Total	$ (171,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2664: Applegate Valley Rural Fire Protection District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00434938%
Employer's proportionate share at MD		0.00491170%
Employer's proportionate share of system NPL/(A) at prior MD	$	(98,588)
Employer's proportionate share of system NPL/(A) at MD	**$**	**282,003**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	680,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(53,913)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	277,586
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,194
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,738
Employer's Total Pension Expense/(Income)	**$**	**284,518**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,207	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	59,114
Changes in proportionate share	$	9,655	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	19,088	$	0
Total (prior to post-MD contributions)	$	43,950	$	59,114
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,817)
2nd Fiscal Year	(17,817)
3rd Fiscal Year	(17,817)
4th Fiscal Year	35,010
5th Fiscal Year	3,277
Thereafter	0
Total	$ (15,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2665: N NE Community Mental Health Center

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00150688%
Employer's proportionate share at MD		0.00146695%
Employer's proportionate share of system NPL/(A) at prior MD	$	(34,157)
Employer's proportionate share of system NPL/(A) at MD	**$**	**84,224**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	203,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(16,102)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	82,905
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(156)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(4,953)
Employer's Total Pension Expense/(Income)	**$**	**77,796**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,542	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,655
Changes in proportionate share	$	0	$	685
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	19,809
Total (prior to post-MD contributions)	$	4,542	$	38,149
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(33,607)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(12,501)
2nd Fiscal Year		(12,501)
3rd Fiscal Year		(12,501)
4th Fiscal Year		4,532
5th Fiscal Year		(637)
Thereafter		0
Total	$	(33,607)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2668: Southeast Mental Health Network Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2669: Roseburg Urban Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01090903%
Employer's proportionate share at MD		0.01182989%
Employer's proportionate share of system NPL/(A) at prior MD	$	(247,277)
Employer's proportionate share of system NPL/(A) at MD	**$**	**679,209**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,639,245
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(129,850)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	668,569
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,593
o Differences between employer contributions and employer's proportionate share of system contributions	$	(9,900)
Employer's Total Pension Expense/(Income)	**$**	**662,262**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	36,626	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	142,378
Changes in proportionate share	$	15,811	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	39,753
Total (prior to post-MD contributions)	$	52,437	$	182,131
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(129,694)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,916)
2nd Fiscal Year	(65,916)
3rd Fiscal Year	(65,916)
4th Fiscal Year	65,343
5th Fiscal Year	2,712
Thereafter	0
Total	$ (129,694)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00318192%
Employer's proportionate share at MD	0.00318385%

Employer's proportionate share of system NPL/(A) at prior MD	$	(72,125)
Employer's proportionate share of system NPL/(A) at MD	**$**	**182,800**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	441,180
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(34,947)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	179,936
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	7
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(10,605)
Employer's Total Pension Expense/(Income)	**$**	**169,338**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,857	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	38,319
Changes in proportionate share	$	33	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	42,465
Total (prior to post-MD contributions)	$	9,890	$	80,784
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(70,894)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(26,641)
2nd Fiscal Year		(26,641)
3rd Fiscal Year		(26,641)
4th Fiscal Year		10,273
5th Fiscal Year		(1,244)
Thereafter		0
Total	$	(70,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01562757%
Employer's proportionate share at MD		0.01722209%
Employer's proportionate share of system NPL/(A) at prior MD	$	(354,232)
Employer's proportionate share of system NPL/(A) at MD	**$**	**988,800**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,386,431
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(189,037)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	973,310
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,222
o Differences between employer contributions and employer's proportionate share of system contributions	$	(795)
Employer's Total Pension Expense/(Income)	**$**	**978,737**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	53,321	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	207,275
Changes in proportionate share	$	27,377	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	776	$	4,448
Total (prior to post-MD contributions)	$	81,474	$	211,723
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(130,249)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (81,352)
2nd Fiscal Year	(81,352)
3rd Fiscal Year	(81,352)
4th Fiscal Year	106,876
5th Fiscal Year	6,932
Thereafter	0
Total	$ (130,249)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02208516%
Employer's proportionate share at MD		0.01971713%
Employer's proportionate share of system NPL/(A) at prior MD	$	(500,608)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,132,051**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,732,164
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(216,423)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,114,318
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(9,240)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(26,381)
Employer's Total Pension Expense/(Income)	**$**	**1,078,697**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	61,046	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	237,304
Changes in proportionate share	$	0	$	40,658
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	103,824
Total (prior to post-MD contributions)	$	61,046	$	381,786
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(320,740)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (134,973)
2nd Fiscal Year	(134,973)
3rd Fiscal Year	(134,973)
4th Fiscal Year	86,754
5th Fiscal Year	(2,576)
Thereafter	0
Total	$ (320,740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00009866%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,236)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(385)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(160)
Employer's Total Pension Expense/(Income)	**$**	**(545)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	1,694
Differences between employer contributions and employer's proportionate share of system contributions	$	13	$	585
Total (prior to post-MD contributions)	$	13	$	2,279
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(545)
2nd Fiscal Year		(545)
3rd Fiscal Year		(545)
4th Fiscal Year		(478)
5th Fiscal Year		(153)
Thereafter		0
Total	$	(2,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2674: Nestucca Rural Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00178768%
Employer's proportionate share at MD	0.00274205%

Employer's proportionate share of system NPL/(A) at prior MD	$	(40,522)
Employer's proportionate share of system NPL/(A) at MD	**$**	**157,434**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	379,960
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(30,098)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	154,968
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,724
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,459)
Employer's Total Pension Expense/(Income)	**$**	**157,233**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,490	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	33,002
Changes in proportionate share	$	16,386	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,260
Total (prior to post-MD contributions)	$	24,876	$	39,262
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(14,386)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,552)
2nd Fiscal Year	(11,552)
3rd Fiscal Year	(11,552)
4th Fiscal Year	18,511
5th Fiscal Year	1,758
Thereafter	0
Total	$ (14,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2675: Salmon Harbor-Douglas County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00140015%
Employer's proportionate share at MD		0.00224173%
Employer's proportionate share of system NPL/(A) at prior MD	$	(31,737)
Employer's proportionate share of system NPL/(A) at MD	**$**	**128,708**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	310,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(24,606)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	126,692
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,284
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,927
Employer's Total Pension Expense/(Income)	**$**	**131,903**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,941	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	26,980
Changes in proportionate share	$	14,449	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	7,408	$	0
Total (prior to post-MD contributions)	$	28,798	$	26,980
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,818

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,085)
2nd Fiscal Year	(6,085)
3rd Fiscal Year	(6,085)
4th Fiscal Year	17,893
5th Fiscal Year	2,179
Thereafter	0
Total	$ 1,818

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01978177%
Employer's proportionate share at MD	0.02204297%
Employer's proportionate share of system NPL/(A) at prior MD	$ (448,396)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,265,589**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,054,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (241,952)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,245,764
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 8,823
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 17,347
Employer's Total Pension Expense/(Income)	**$ 1,271,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,247	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 265,296
Changes in proportionate share	$ 38,823	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 63,414	$ 0
Total (prior to post-MD contributions)	$ 170,484	$ 265,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94,812)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (84,901)
2nd Fiscal Year	(84,901)
3rd Fiscal Year	(84,901)
4th Fiscal Year	149,675
5th Fiscal Year	10,216
Thereafter	0
Total	$ (94,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2677: Portland Private Industry Council Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00149465%
Employer's proportionate share at MD		0.00373127%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,879)
Employer's proportionate share of system NPL/(A) at MD	**$**	**214,229**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	517,035
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(40,956)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	210,874
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	8,727
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,684
Employer's Total Pension Expense/(Income)	**$**	**225,285**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	11,552	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	44,907
Changes in proportionate share	$	38,401	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	21,917	$	0
Total (prior to post-MD contributions)	$	71,870	$	44,907
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	26,963

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,390)
2nd Fiscal Year	(4,390)
3rd Fiscal Year	(4,390)
4th Fiscal Year	34,863
5th Fiscal Year	5,271
Thereafter	0
Total	$ 26,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04416361%
Employer's proportionate share at MD		0.04182593%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,001,063)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,401,420**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,795,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(459,098)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,363,802
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(9,122)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(8,299)
Employer's Total Pension Expense/(Income)	**$**	**2,346,381**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 129,497	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 503,392
Changes in proportionate share	$ 0	$ 40,135
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 31,599
Total (prior to post-MD contributions)	$ 129,497	$ 575,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (445,629)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (228,175)
2nd Fiscal Year	(228,175)
3rd Fiscal Year	(228,175)
4th Fiscal Year	231,635
5th Fiscal Year	7,262
Thereafter	0
Total	$ (445,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2681: Cloverdale Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00133248%
Employer's proportionate share at MD		0.00215576%
Employer's proportionate share of system NPL/(A) at prior MD	$	(30,204)
Employer's proportionate share of system NPL/(A) at MD	**$**	**123,772**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	298,719
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(23,662)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	121,833
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,213
○ Differences between employer contributions and employer's proportionate share of system contributions	$	3,033
Employer's Total Pension Expense/(Income)	**$**	**128,079**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,674	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	25,945
Changes in proportionate share	$	14,135	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	11,204	$	346
Total (prior to post-MD contributions)	$	32,013	$	26,291
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,617)
2nd Fiscal Year	(4,617)
3rd Fiscal Year	(4,617)
4th Fiscal Year	17,712
5th Fiscal Year	1,860
Thereafter	0
Total	$ 5,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2684: Parkdale Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00182065%
Employer's proportionate share at MD	0.00185100%
Employer's proportionate share of system NPL/(A) at prior MD	$ (41,269)
Employer's proportionate share of system NPL/(A) at MD	**$ 106,274**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 256,489
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (20,317)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 104,610
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 118
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 561
Employer's Total Pension Expense/(Income)	**$ 105,289**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,731	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 22,278
Changes in proportionate share	$ 521	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,067	$ 0
Total (prior to post-MD contributions)	$ 8,319	$ 22,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,959)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,648)
2nd Fiscal Year	(8,648)
3rd Fiscal Year	(8,648)
4th Fiscal Year	11,392
5th Fiscal Year	593
Thereafter	0
Total	$ (13,959)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00024374%
Employer's proportionate share at MD		0.00026216%
Employer's proportionate share of system NPL/(A) at prior MD	$	(5,525)
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,052**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	36,327
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,878)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	14,816
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	72
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,705
Employer's Total Pension Expense/(Income)	**$**	**21,593**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	812	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	3,155
Changes in proportionate share	$	316	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	27,495	$	0
Total (prior to post-MD contributions)	$	28,623	$	3,155
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	25,468

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	5,456
2nd Fiscal Year		5,456
3rd Fiscal Year		5,456
4th Fiscal Year		7,318
5th Fiscal Year		1,782
Thereafter		0
Total	$	25,468

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00036730%
Employer's proportionate share at MD		0.00034276%
Employer's proportionate share of system NPL/(A) at prior MD	$	(8,326)
Employer's proportionate share of system NPL/(A) at MD	**$**	**19,679**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	47,496
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(3,762)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	19,371
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(96)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(590)
Employer's Total Pension Expense/(Income)	**$**	**18,685**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,061	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	4,125
Changes in proportionate share	$	0	$	421
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,273
Total (prior to post-MD contributions)	$	1,061	$	6,819
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,413)
2nd Fiscal Year		(2,413)
3rd Fiscal Year		(2,413)
4th Fiscal Year		1,496
5th Fiscal Year		(15)
Thereafter		0
Total	$	(5,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2687: Columbia Drainage Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00199791%
Employer's proportionate share at MD		0.00251674%
Employer's proportionate share of system NPL/(A) at prior MD	$	(45,287)
Employer's proportionate share of system NPL/(A) at MD	**$**	**144,498**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	348,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(27,625)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	142,234
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,025
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,249
Employer's Total Pension Expense/(Income)	**$**	**147,508**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,792	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	30,290
Changes in proportionate share	$	8,908	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	14,647	$	3,607
Total (prior to post-MD contributions)	$	31,347	$	33,897
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,550)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,407)
2nd Fiscal Year		(7,407)
3rd Fiscal Year		(7,407)
4th Fiscal Year		18,483
5th Fiscal Year		1,189
Thereafter		0
Total	$	(2,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2688: Polk County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01469463%
Employer's proportionate share at MD		0.01411661%
Employer's proportionate share of system NPL/(A) at prior MD	$	(333,085)
Employer's proportionate share of system NPL/(A) at MD	**$**	**810,500**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,956,111
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(154,950)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	797,804
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,256)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,009)
Employer's Total Pension Expense/(Income)	**$**	**788,539**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	43,706	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	169,899
Changes in proportionate share	$	0	$	9,924
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	25,886
Total (prior to post-MD contributions)	$	43,706	$	205,709
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(162,003)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,396)
2nd Fiscal Year	(80,396)
3rd Fiscal Year	(80,396)
4th Fiscal Year	76,439
5th Fiscal Year	2,747
Thereafter	0
Total	$ (162,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2689: Redmond Area Park & Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00390988%
Employer's proportionate share at MD		0.00319616%
Employer's proportionate share of system NPL/(A) at prior MD	$	(88,626)
Employer's proportionate share of system NPL/(A) at MD	**$**	**183,506**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	442,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(35,082)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	180,632
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,785)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(21)
Employer's Total Pension Expense/(Income)	**$**	**177,826**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,896	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	38,467
Changes in proportionate share	$	0	$	12,254
Differences between employer contributions and employer's proportionate share of system contributions	$	6,769	$	5,614
Total (prior to post-MD contributions)	$	16,665	$	56,335
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(39,670)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,911)
2nd Fiscal Year	(18,911)
3rd Fiscal Year	(18,911)
4th Fiscal Year	16,660
5th Fiscal Year	403
Thereafter	0
Total	$ (39,670)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00474941%
Employer's proportionate share at MD		0.00381818%
Employer's proportionate share of system NPL/(A) at prior MD	$	(107,656)
Employer's proportionate share of system NPL/(A) at MD	**$**	**219,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	529,078
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(41,910)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	215,785
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(3,634)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(258)
Employer's Total Pension Expense/(Income)	**$**	**211,893**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	11,821	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	45,953
Changes in proportionate share	$	0	$	15,989
Differences between employer contributions and employer's proportionate share of system contributions	$	5,429	$	5,372
Total (prior to post-MD contributions)	$	17,250	$	67,314
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(50,064)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,131)
2nd Fiscal Year	(23,131)
3rd Fiscal Year	(23,131)
4th Fiscal Year	19,215
5th Fiscal Year	115
Thereafter	0
Total	$ (50,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00640733%
Employer's proportionate share at MD		0.00597939%
Employer's proportionate share of system NPL/(A) at prior MD	$	(145,236)
Employer's proportionate share of system NPL/(A) at MD	**$**	**343,304**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	828,552
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(65,632)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	337,927
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,670)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,293
Employer's Total Pension Expense/(Income)	**$**	**337,550**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	18,513	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	71,964
Changes in proportionate share	$	0	$	7,347
Differences between employer contributions and employer's proportionate share of system contributions	$	7,112	$	1,164
Total (prior to post-MD contributions)	$	25,625	$	80,475
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(54,850)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,506)
2nd Fiscal Year	(30,506)
3rd Fiscal Year	(30,506)
4th Fiscal Year	35,004
5th Fiscal Year	1,664
Thereafter	0
Total	$ (54,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.09330689%
Employer's proportionate share at MD		0.09080452%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,115,001)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,213,506**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,582,604
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(996,707)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,131,839
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(9,764)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(22,461)
Employer's Total Pension Expense/(Income)	**$**	**5,099,614**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	281,139	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,092,869
Changes in proportionate share	$	0	$	42,964
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	85,761
Total (prior to post-MD contributions)	$	281,139	$	1,221,594
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(940,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(489,775)
2nd Fiscal Year		(489,775)
3rd Fiscal Year		(489,775)
4th Fiscal Year		509,669
5th Fiscal Year		19,200
Thereafter		0
Total	$	(940,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00767191%
Employer's proportionate share at MD		0.00798419%
Employer's proportionate share of system NPL/(A) at prior MD	$	(173,900)
Employer's proportionate share of system NPL/(A) at MD	**$**	**458,409**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,106,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(87,638)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	451,228
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,219
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,471
Employer's Total Pension Expense/(Income)	**$**	**455,918**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,720	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	96,093
Changes in proportionate share	$	5,362	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	13,698	$	0
Total (prior to post-MD contributions)	$	43,780	$	96,093
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(52,313)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(35,541)
2nd Fiscal Year		(35,541)
3rd Fiscal Year		(35,541)
4th Fiscal Year		50,975
5th Fiscal Year		3,335
Thereafter		0
Total	$	(52,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00046886%
Employer's proportionate share at MD		0.00047977%
Employer's proportionate share of system NPL/(A) at prior MD	$	(10,628)
Employer's proportionate share of system NPL/(A) at MD	**$**	**27,546**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	66,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,266)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	27,114
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	43
o Differences between employer contributions and employer's proportionate share of system contributions	$	445
Employer's Total Pension Expense/(Income)	**$**	**27,602**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,485	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	5,774
Changes in proportionate share	$	187	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,787	$	0
Total (prior to post-MD contributions)	$	3,459	$	5,774
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,929)
2nd Fiscal Year		(1,929)
3rd Fiscal Year		(1,929)
4th Fiscal Year		3,230
5th Fiscal Year		244
Thereafter		0
Total	$	(2,315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00357512%
Employer's proportionate share at MD	0.00311493%

Employer's proportionate share of system NPL/(A) at prior MD	$	(81,038)
Employer's proportionate share of system NPL/(A) at MD	**$**	**178,843**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	431,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(34,191)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	176,041
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1,796)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(3,335)
Employer's Total Pension Expense/(Income)	**$**	**170,910**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,644	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	37,489
Changes in proportionate share	$	0	$	7,901
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	12,987
Total (prior to post-MD contributions)	$	9,644	$	58,377
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(48,733)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,827)
2nd Fiscal Year	(20,827)
3rd Fiscal Year	(20,827)
4th Fiscal Year	14,076
5th Fiscal Year	(329)
Thereafter	0
Total	$ (48,733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	461
Employer's Total Pension Expense/(Income)	**$**	**461**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,030	$	0
Total (prior to post-MD contributions)	$	2,030	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,030

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	461
2nd Fiscal Year		461
3rd Fiscal Year		461
4th Fiscal Year		461
5th Fiscal Year		186
Thereafter		0
Total	$	2,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01882597%
Employer's proportionate share at MD		0.01645205%
Employer's proportionate share of system NPL/(A) at prior MD	$	(426,731)
Employer's proportionate share of system NPL/(A) at MD	**$**	**944,588**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,279,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(180,584)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	929,791
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(9,263)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,649)
Employer's Total Pension Expense/(Income)	**$**	**912,879**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	50,937	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	198,007
Changes in proportionate share	$	0	$	40,758
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	30,731
Total (prior to post-MD contributions)	$	50,937	$	269,496
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(218,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (99,811)
2nd Fiscal Year	(99,811)
3rd Fiscal Year	(99,811)
4th Fiscal Year	81,546
5th Fiscal Year	(671)
Thereafter	0
Total	$ (218,559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00206788%
Employer's proportionate share at MD		0.00205766%
Employer's proportionate share of system NPL/(A) at prior MD	$	(46,873)
Employer's proportionate share of system NPL/(A) at MD	**$**	**118,140**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	285,126
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,586)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	116,289
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(40)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,542
Employer's Total Pension Expense/(Income)	**$**	**117,791**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,371	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	24,765
Changes in proportionate share	$	0	$	175
Differences between employer contributions and employer's proportionate share of system contributions	$	7,752	$	790
Total (prior to post-MD contributions)	$	14,123	$	25,730
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11,607)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,866)
2nd Fiscal Year		(8,866)
3rd Fiscal Year		(8,866)
4th Fiscal Year		13,723
5th Fiscal Year		1,268
Thereafter		0
Total	$	(11,607)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2704: Clatsop County 4-H District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00255969%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(58,021)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(9,988)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(4,009)
Employer's Total Pension Expense/(Income)	**$**	**(13,997)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	43,948
Differences between employer contributions and employer's proportionate share of system contributions	$	183	$	14,579
Total (prior to post-MD contributions)	$	183	$	58,527
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(58,344)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,997)
2nd Fiscal Year	(13,997)
3rd Fiscal Year	(13,997)
4th Fiscal Year	(12,376)
5th Fiscal Year	(3,977)
Thereafter	0
Total	$ (58,344)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04357164%
Employer's proportionate share at MD		0.04615875%
Employer's proportionate share of system NPL/(A) at prior MD	$	(987,645)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,650,187**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,396,127
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(506,657)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,608,673
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	10,095
○ Differences between employer contributions and employer's proportionate share of system contributions	$	12,882
Employer's Total Pension Expense/(Income)	**$**	**2,631,650**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	142,911	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	555,539
Changes in proportionate share	$	44,419	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	50,295	$	0
Total (prior to post-MD contributions)	$	237,625	$	555,539
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(317,914)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (209,610)
2nd Fiscal Year	(209,610)
3rd Fiscal Year	(209,610)
4th Fiscal Year	291,924
5th Fiscal Year	18,992
Thereafter	0
Total	$ (317,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2706: Stanfield Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00113826%
Employer's proportionate share at MD	0.00109304%

Employer's proportionate share of system NPL/(A) at prior MD	$	(25,801)
Employer's proportionate share of system NPL/(A) at MD	**$**	**62,756**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	151,460
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(11,998)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	61,773
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(176)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(795)
Employer's Total Pension Expense/(Income)	**$**	**60,802**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,384	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	13,155
Changes in proportionate share	$	0	$	777
Differences between employer contributions and employer's proportionate share of system contributions	$	3,739	$	8,071
Total (prior to post-MD contributions)	$	7,123	$	22,003
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(14,880)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,479)
2nd Fiscal Year	(6,479)
3rd Fiscal Year	(6,479)
4th Fiscal Year	5,056
5th Fiscal Year	(500)
Thereafter	0
Total	$ (14,880)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2707: Clatskanie Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00110607%
Employer's proportionate share at MD		0.00118119%
Employer's proportionate share of system NPL/(A) at prior MD	$	(25,071)
Employer's proportionate share of system NPL/(A) at MD	**$**	**67,818**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	163,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(12,965)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	66,755
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	293
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(570)
Employer's Total Pension Expense/(Income)	**$**	**66,478**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,657	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	14,216
Changes in proportionate share	$	1,290	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,271
Total (prior to post-MD contributions)	$	4,947	$	16,487
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11,540)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,229)
2nd Fiscal Year	(6,229)
3rd Fiscal Year	(6,229)
4th Fiscal Year	6,806
5th Fiscal Year	340
Thereafter	0
Total	$ (11,540)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00093717%
Employer's proportionate share at MD		0.00092029%
Employer's proportionate share of system NPL/(A) at prior MD	$	(21,243)
Employer's proportionate share of system NPL/(A) at MD	**$**	**52,838**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	127,523
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,101)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	52,010
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(66)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,094)
Employer's Total Pension Expense/(Income)	**$**	**48,850**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,849	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,076
Changes in proportionate share	$	0	$	289
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	12,378
Total (prior to post-MD contributions)	$	2,849	$	23,743
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(20,894)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,797)
2nd Fiscal Year		(7,797)
3rd Fiscal Year		(7,797)
4th Fiscal Year		2,884
5th Fiscal Year		(386)
Thereafter		0
Total	$	(20,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2709: Scappoose Public Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00109613%
Employer's proportionate share at MD	0.00112059%

Employer's proportionate share of system NPL/(A) at prior MD	$	(24,846)
Employer's proportionate share of system NPL/(A) at MD	**$**	**64,338**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	155,278
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(12,300)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	63,330
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	96
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(2,722)
Employer's Total Pension Expense/(Income)	**$**	**60,704**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,469	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	13,487
Changes in proportionate share	$	420	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	11,307
Total (prior to post-MD contributions)	$	3,889	$	24,794
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(20,905)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,272)
2nd Fiscal Year		(8,272)
3rd Fiscal Year		(8,272)
4th Fiscal Year		4,318
5th Fiscal Year		(405)
Thereafter		0
Total	$	(20,905)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00950377%
Employer's proportionate share at MD		0.00874915%
Employer's proportionate share of system NPL/(A) at prior MD	$	(215,423)
Employer's proportionate share of system NPL/(A) at MD	**$**	**502,329**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,212,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(96,034)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	494,460
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,945)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,914)
Employer's Total Pension Expense/(Income)	**$**	**488,601**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	27,088	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	105,300
Changes in proportionate share	$	0	$	12,956
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	11,699
Total (prior to post-MD contributions)	$	27,088	$	129,955
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(102,867)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49,945)
2nd Fiscal Year	(49,945)
3rd Fiscal Year	(49,945)
4th Fiscal Year	46,285
5th Fiscal Year	683
Thereafter	0
Total	$ (102,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00452036%
Employer's proportionate share at MD		0.00360917%
Employer's proportionate share of system NPL/(A) at prior MD	$	(102,464)
Employer's proportionate share of system NPL/(A) at MD	**$**	**207,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	500,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(39,616)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	203,973
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,556)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,485
Employer's Total Pension Expense/(Income)	**$**	**203,902**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	11,174	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	43,438
Changes in proportionate share	$	0	$	15,644
Differences between employer contributions and employer's proportionate share of system contributions	$	14,901	$	0
Total (prior to post-MD contributions)	$	26,075	$	59,082
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(33,007)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,257)
2nd Fiscal Year	(18,257)
3rd Fiscal Year	(18,257)
4th Fiscal Year	20,991
5th Fiscal Year	774
Thereafter	0
Total	$ (33,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01004544%
Employer's proportionate share at MD		0.00715800%
Employer's proportionate share of system NPL/(A) at prior MD	$	(227,701)
Employer's proportionate share of system NPL/(A) at MD	**$**	**410,974**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	991,870
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(78,569)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	404,536
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(11,267)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,948)
Employer's Total Pension Expense/(Income)	**$**	**387,321**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,162	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 86,149
Changes in proportionate share	$ 0	$ 49,575
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 21,812
Total (prior to post-MD contributions)	$ 22,162	$ 157,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (135,374)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,283)
2nd Fiscal Year	(53,283)
3rd Fiscal Year	(53,283)
4th Fiscal Year	27,167
5th Fiscal Year	(2,692)
Thereafter	0
Total	$ (135,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00157132%
Employer's proportionate share at MD		0.00138076%
Employer's proportionate share of system NPL/(A) at prior MD	$	(35,617)
Employer's proportionate share of system NPL/(A) at MD	**$**	**79,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	191,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(15,156)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	78,034
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(744)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,418
Employer's Total Pension Expense/(Income)	**$**	**78,708**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,275	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	16,618
Changes in proportionate share	$	0	$	3,272
Differences between employer contributions and employer's proportionate share of system contributions	$	5,766	$	0
Total (prior to post-MD contributions)	$	10,041	$	19,890
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,849)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,283)
2nd Fiscal Year		(6,283)
3rd Fiscal Year		(6,283)
4th Fiscal Year		8,578
5th Fiscal Year		424
Thereafter		0
Total	$	(9,849)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06111810%
Employer's proportionate share at MD	0.07988363%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,385,373)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,586,488**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,069,317
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (876,835)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,514,642
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 73,225
o Differences between employer contributions and employer's proportionate share of system contributions	$ (12,184)
Employer's Total Pension Expense/(Income)	**$ 4,575,683**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 247,327	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 961,432
Changes in proportionate share	$ 322,188	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,986	$ 82,929
Total (prior to post-MD contributions)	$ 593,501	$ 1,044,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (450,860)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (341,480)
2nd Fiscal Year	(341,480)
3rd Fiscal Year	(341,480)
4th Fiscal Year	529,349
5th Fiscal Year	44,231
Thereafter	0
Total	$ (450,860)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2716: Neskowin Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00285313%
Employer's proportionate share at MD		0.00265422%
Employer's proportionate share of system NPL/(A) at prior MD	$	(64,672)
Employer's proportionate share of system NPL/(A) at MD	**$**	**152,391**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	367,790
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(29,134)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	150,004
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(776)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,788)
Employer's Total Pension Expense/(Income)	**$**	**147,440**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,218	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	31,945
Changes in proportionate share	$	0	$	3,415
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,856
Total (prior to post-MD contributions)	$	8,218	$	42,216
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(33,998)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,938)
2nd Fiscal Year	(15,938)
3rd Fiscal Year	(15,938)
4th Fiscal Year	13,589
5th Fiscal Year	228
Thereafter	0
Total	$ (33,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00190113%
Employer's proportionate share at MD		0.00164778%
Employer's proportionate share of system NPL/(A) at prior MD	$	(43,093)
Employer's proportionate share of system NPL/(A) at MD	**$**	**94,607**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	228,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(18,087)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	93,125
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(989)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	831
Employer's Total Pension Expense/(Income)	**$**	**92,967**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,102	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	19,832
Changes in proportionate share	$	0	$	4,349
Differences between employer contributions and employer's proportionate share of system contributions	$	5,383	$	1,414
Total (prior to post-MD contributions)	$	10,485	$	25,595
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,110)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,461)
2nd Fiscal Year		(8,461)
3rd Fiscal Year		(8,461)
4th Fiscal Year		9,711
5th Fiscal Year		562
Thereafter		0
Total	$	(15,110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2718: Curry Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00667091%
Employer's proportionate share at MD	0.00667965%
Employer's proportionate share of system NPL/(A) at prior MD	$ (151,210)
Employer's proportionate share of system NPL/(A) at MD	**$ 383,510**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 925,586
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (73,319)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 377,502
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 34
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (8,444)
Employer's Total Pension Expense/(Income)	**$ 369,092**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,681	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 80,392
Changes in proportionate share	$ 150	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 34,457
Total (prior to post-MD contributions)	$ 20,831	$ 114,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,068)
2nd Fiscal Year	(42,068)
3rd Fiscal Year	(42,068)
4th Fiscal Year	32,318
5th Fiscal Year	(133)
Thereafter	0
Total	$ (94,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00016870%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(3,824)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(658)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	8,769
Employer's Total Pension Expense/(Income)	**$**	**8,111**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	2,897
Differences between employer contributions and employer's proportionate share of system contributions	$	35,184	$	0
Total (prior to post-MD contributions)	$	35,184	$	2,897
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	32,287

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	8,111
2nd Fiscal Year		8,111
3rd Fiscal Year		8,111
4th Fiscal Year		6,411
5th Fiscal Year		1,543
Thereafter		0
Total	$	32,287

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2723: Oregon Coastal Zone Management Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 823
Employer's Total Pension Expense/(Income)	**$ 823**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,230	$ 0
Total (prior to post-MD contributions)	$ 3,230	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 823
2nd Fiscal Year	823
3rd Fiscal Year	823
4th Fiscal Year	627
5th Fiscal Year	134
Thereafter	0
Total	$ 3,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00197436%
Employer's proportionate share at MD		0.00205211%
Employer's proportionate share of system NPL/(A) at prior MD	$	(44,753)
Employer's proportionate share of system NPL/(A) at MD	**$**	**117,821**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	284,357
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,525)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	115,975
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	304
○ Differences between employer contributions and employer's proportionate share of system contributions	$	5,287
Employer's Total Pension Expense/(Income)	**$**	**121,566**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,354	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	24,698
Changes in proportionate share	$	1,335	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	21,405	$	0
Total (prior to post-MD contributions)	$	29,094	$	24,698
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,396

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,749)
2nd Fiscal Year	(4,749)
3rd Fiscal Year	(4,749)
4th Fiscal Year	16,761
5th Fiscal Year	1,883
Thereafter	0
Total	$ 4,396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2725: West Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00447985%
Employer's proportionate share at MD		0.00539030%
Employer's proportionate share of system NPL/(A) at prior MD	$	(101,545)
Employer's proportionate share of system NPL/(A) at MD	**$**	**309,482**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	746,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(59,166)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	304,634
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,553
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,418)
Employer's Total Pension Expense/(Income)	**$**	**304,769**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,689	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	64,874
Changes in proportionate share	$	15,632	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	457	$	15,600
Total (prior to post-MD contributions)	$	32,778	$	80,474
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(47,696)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,026)
2nd Fiscal Year	(27,026)
3rd Fiscal Year	(27,026)
4th Fiscal Year	31,864
5th Fiscal Year	1,517
Thereafter	0
Total	$ (47,696)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2726: Yamhill Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01675015%
Employer's proportionate share at MD		0.01451586%
Employer's proportionate share of system NPL/(A) at prior MD	$	(379,678)
Employer's proportionate share of system NPL/(A) at MD	**$**	**833,422**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,011,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(159,332)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	820,367
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,718)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(13,325)
Employer's Total Pension Expense/(Income)	**$**	**798,324**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	44,942	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	174,704
Changes in proportionate share	$	0	$	38,361
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	52,132
Total (prior to post-MD contributions)	$	44,942	$	265,197
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(220,255)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,186)
2nd Fiscal Year	(95,186)
3rd Fiscal Year	(95,186)
4th Fiscal Year	66,787
5th Fiscal Year	(1,483)
Thereafter	0
Total	$ (220,255)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00570098%
Employer's proportionate share at MD		0.00597198%
Employer's proportionate share of system NPL/(A) at prior MD	$	(129,225)
Employer's proportionate share of system NPL/(A) at MD	**$**	**342,879**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	827,526
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(65,551)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	337,508
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,057
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,253)
Employer's Total Pension Expense/(Income)	**$**	**336,312**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	18,490	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	71,875
Changes in proportionate share	$	4,653	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	9,128
Total (prior to post-MD contributions)	$	23,143	$	81,003
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(57,860)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(31,288)
2nd Fiscal Year		(31,288)
3rd Fiscal Year		(31,288)
4th Fiscal Year		34,404
5th Fiscal Year		1,599
Thereafter		0
Total	$	(57,860)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2729: Douglas County Fire District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13941515%
Employer's proportionate share at MD	0.13494030%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,160,144)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,747,545**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 18,698,412
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,481,159)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 7,626,183
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (17,461)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (160,689)
Employer's Total Pension Expense/(Income)	**$ 7,448,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 417,787	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,624,061
Changes in proportionate share	$ 0	$ 76,830
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 635,498
Total (prior to post-MD contributions)	$ 417,787	$ 2,336,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,918,602)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (858,093)
2nd Fiscal Year	(858,093)
3rd Fiscal Year	(858,093)
4th Fiscal Year	653,194
5th Fiscal Year	2,484
Thereafter	0
Total	$ (1,918,602)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02230393%
Employer's proportionate share at MD		0.02530615%
Employer's proportionate share of system NPL/(A) at prior MD	$	(505,566)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,452,943**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,506,623
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(277,770)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,430,183
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	11,715
o Differences between employer contributions and employer's proportionate share of system contributions	$	(8,861)
Employer's Total Pension Expense/(Income)	**$**	**1,433,037**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 78,350	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 304,570
Changes in proportionate share	$ 51,545	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 36,843
Total (prior to post-MD contributions)	$ 129,895	$ 341,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (211,518)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (124,660)
2nd Fiscal Year	(124,660)
3rd Fiscal Year	(124,660)
4th Fiscal Year	153,124
5th Fiscal Year	9,338
Thereafter	0
Total	$ (211,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00107014%
Employer's proportionate share at MD		0.00095880%
Employer's proportionate share of system NPL/(A) at prior MD	$	(24,257)
Employer's proportionate share of system NPL/(A) at MD	**$**	**55,049**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	132,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,524)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	54,187
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(434)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,825)
Employer's Total Pension Expense/(Income)	**$**	**51,928**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,969	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,540
Changes in proportionate share	$	0	$	1,912
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,244
Total (prior to post-MD contributions)	$	2,969	$	20,696
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(17,727)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,090)
2nd Fiscal Year		(7,090)
3rd Fiscal Year		(7,090)
4th Fiscal Year		3,788
5th Fiscal Year		(244)
Thereafter		0
Total	$	(17,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00220927%
Employer's proportionate share at MD		0.00234046%
Employer's proportionate share of system NPL/(A) at prior MD	$	(50,078)
Employer's proportionate share of system NPL/(A) at MD	**$**	**134,377**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	324,313
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(25,690)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	132,272
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	512
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,582)
Employer's Total Pension Expense/(Income)	**$**	**125,202**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,246	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	28,168
Changes in proportionate share	$	2,252	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	30,446
Total (prior to post-MD contributions)	$	9,498	$	58,614
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(49,116)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,863)
2nd Fiscal Year	(18,863)
3rd Fiscal Year	(18,863)
4th Fiscal Year	8,185
5th Fiscal Year	(711)
Thereafter	0
Total	$ (49,116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00393209%
Employer's proportionate share at MD	0.00454273%
Employer's proportionate share of system NPL/(A) at prior MD	$ (89,129)
Employer's proportionate share of system NPL/(A) at MD	**$ 260,819**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 629,477
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (49,863)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 256,733
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 2,383
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (6,103)
Employer's Total Pension Expense/(Income)	**$ 253,013**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,065	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 54,674
Changes in proportionate share	$ 10,484	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 24,760
Total (prior to post-MD contributions)	$ 24,549	$ 79,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54,885)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,610)
2nd Fiscal Year	(26,610)
3rd Fiscal Year	(26,610)
4th Fiscal Year	24,111
5th Fiscal Year	835
Thereafter	0
Total	$ (54,885)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2736: Wasco 9-1-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00048314%
Employer's proportionate share at MD		0.00058436%
Employer's proportionate share of system NPL/(A) at prior MD	$	(10,951)
Employer's proportionate share of system NPL/(A) at MD	**$**	**33,551**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	80,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,414)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,025
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	395
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,780)
Employer's Total Pension Expense/(Income)	**$**	**31,640**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,809	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,033
Changes in proportionate share	$	1,738	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,196
Total (prior to post-MD contributions)	$	3,547	$	14,229
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(10,682)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(4,329)
2nd Fiscal Year		(4,329)
3rd Fiscal Year		(4,329)
4th Fiscal Year		2,376
5th Fiscal Year		(70)
Thereafter		0
Total	$	(10,682)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02093186%
Employer's proportionate share at MD		0.02440018%
Employer's proportionate share of system NPL/(A) at prior MD	$	(474,466)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,400,927**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,381,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(267,826)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,378,982
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	13,534
○ Differences between employer contributions and employer's proportionate share of system contributions	$	14,238
Employer's Total Pension Expense/(Income)	**$**	**1,406,754**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	75,545	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	293,666
Changes in proportionate share	$	59,548	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	55,066	$	0
Total (prior to post-MD contributions)	$	190,159	$	293,666
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(103,507)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,177)
2nd Fiscal Year	(95,177)
3rd Fiscal Year	(95,177)
4th Fiscal Year	167,841
5th Fiscal Year	14,183
Thereafter	0
Total	$ (103,507)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2740: Neskowin Regional Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00073162%
Employer's proportionate share at MD		0.00068445%
Employer's proportionate share of system NPL/(A) at prior MD	$	(16,584)
Employer's proportionate share of system NPL/(A) at MD	**$**	**39,297**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	94,843
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,513)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	38,682
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(184)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(198)
Employer's Total Pension Expense/(Income)	**$**	**38,300**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,119	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,238
Changes in proportionate share	$	0	$	810
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	726
Total (prior to post-MD contributions)	$	2,119	$	9,774
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,655)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,831)
2nd Fiscal Year		(3,831)
3rd Fiscal Year		(3,831)
4th Fiscal Year		3,727
5th Fiscal Year		111
Thereafter		0
Total	$	(7,655)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00273670%
Employer's proportionate share at MD	0.00337399%
Employer's proportionate share of system NPL/(A) at prior MD	$ (62,033)
Employer's proportionate share of system NPL/(A) at MD	**$ 193,716**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 467,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (37,034)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 190,682
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 2,487
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (2,935)
Employer's Total Pension Expense/(Income)	**$ 190,234**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,446	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 40,607
Changes in proportionate share	$ 10,941	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 12,250
Total (prior to post-MD contributions)	$ 21,387	$ 52,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,470)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,449)
2nd Fiscal Year	(17,449)
3rd Fiscal Year	(17,449)
4th Fiscal Year	19,777
5th Fiscal Year	1,100
Thereafter	0
Total	$ (31,470)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00125963%
Employer's proportionate share at MD		0.00132228%
Employer's proportionate share of system NPL/(A) at prior MD	$	(28,552)
Employer's proportionate share of system NPL/(A) at MD	**$**	**75,918**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	183,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(14,514)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	74,729
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	244
o Differences between employer contributions and employer's proportionate share of system contributions	$	747
Employer's Total Pension Expense/(Income)	**$**	**75,720**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,094	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	15,914
Changes in proportionate share	$	1,076	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,903	$	0
Total (prior to post-MD contributions)	$	8,073	$	15,914
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,841)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,672)
2nd Fiscal Year		(5,672)
3rd Fiscal Year		(5,672)
4th Fiscal Year		8,594
5th Fiscal Year		580
Thereafter		0
Total	$	(7,841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00000709%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(161)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(28)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	3,876
Employer's Total Pension Expense/(Income)	**$**	**3,848**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	121
Differences between employer contributions and employer's proportionate share of system contributions	$	15,258	$	0
Total (prior to post-MD contributions)	$	15,258	$	121
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	15,137

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	3,848
2nd Fiscal Year		3,848
3rd Fiscal Year		3,848
4th Fiscal Year		2,950
5th Fiscal Year		643
Thereafter		0
Total	$	15,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2745: Clackamas County Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.31940553%
Employer's proportionate share at MD	0.32638330%
Employer's proportionate share of system NPL/(A) at prior MD	$ (7,240,012)
Employer's proportionate share of system NPL/(A) at MD	**$ 18,739,171**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,226,292
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,582,513)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 18,445,628
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 27,228
o Differences between employer contributions and employer's proportionate share of system contributions	$ 149,887
Employer's Total Pension Expense/(Income)	**$ 18,622,743**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,010,511	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,928,155
Changes in proportionate share	$ 119,803	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 623,356	$ 0
Total (prior to post-MD contributions)	$ 1,753,670	$ 3,928,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,174,485)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,467,480)
2nd Fiscal Year	(1,467,480)
3rd Fiscal Year	(1,467,480)
4th Fiscal Year	2,083,321
5th Fiscal Year	144,635
Thereafter	0
Total	$ (2,174,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 867
Employer's Total Pension Expense/(Income)	**$ 867**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,816	$ 0
Total (prior to post-MD contributions)	$ 3,816	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,816

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 867
2nd Fiscal Year	867
3rd Fiscal Year	867
4th Fiscal Year	867
5th Fiscal Year	348
Thereafter	0
Total	$ 3,816

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03071158%
Employer's proportionate share at MD	0.02732118%
Employer's proportionate share of system NPL/(A) at prior MD	$ (696,144)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,568,635**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,785,842
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (299,888)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,544,063
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (13,230)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 9,989
Employer's Total Pension Expense/(Income)	**$ 1,540,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,589	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 328,821
Changes in proportionate share	$ 0	$ 58,210
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,112	$ 0
Total (prior to post-MD contributions)	$ 127,701	$ 387,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (259,330)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (140,908)
2nd Fiscal Year	(140,908)
3rd Fiscal Year	(140,908)
4th Fiscal Year	157,420
5th Fiscal Year	5,974
Thereafter	0
Total	$ (259,330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00423325%
Employer's proportionate share at MD	0.00567410%
Employer's proportionate share of system NPL/(A) at prior MD	$ (95,956)
Employer's proportionate share of system NPL/(A) at MD	**$ 325,776**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 786,249
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (62,281)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 320,673
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 5,622
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 549
Employer's Total Pension Expense/(Income)	**$ 326,844**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,568	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 68,290
Changes in proportionate share	$ 24,738	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,442	$ 5,457
Total (prior to post-MD contributions)	$ 48,748	$ 73,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,999)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,420)
2nd Fiscal Year	(22,420)
3rd Fiscal Year	(22,420)
4th Fiscal Year	38,910
5th Fiscal Year	3,350
Thereafter	0
Total	$ (24,999)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2752: Mist-Birkenfeld Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00226577%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(51,359)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,841)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(47)
Employer's Total Pension Expense/(Income)	**$**	**(8,888)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	38,901
Differences between employer contributions and employer's proportionate share of system contributions	$	9,223	$	7,715
Total (prior to post-MD contributions)	$	9,223	$	46,616
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(37,393)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,888)
2nd Fiscal Year		(8,888)
3rd Fiscal Year		(8,888)
4th Fiscal Year		(8,031)
5th Fiscal Year		(2,698)
Thereafter		0
Total	$	(37,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00651429%
Employer's proportionate share at MD		0.00970541%
Employer's proportionate share of system NPL/(A) at prior MD	$	(147,660)
Employer's proportionate share of system NPL/(A) at MD	**$**	**557,232**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,344,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(106,530)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	548,504
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	12,452
o Differences between employer contributions and employer's proportionate share of system contributions	$	(6,037)
Employer's Total Pension Expense/(Income)	**$**	**554,919**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	30,049	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	116,809
Changes in proportionate share	$	54,789	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	25,524
Total (prior to post-MD contributions)	$	84,838	$	142,333
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(57,495)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,489)
2nd Fiscal Year	(42,489)
3rd Fiscal Year	(42,489)
4th Fiscal Year	64,158
5th Fiscal Year	5,815
Thereafter	0
Total	$ (57,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01664149%
Employer's proportionate share at MD		0.01502312%
Employer's proportionate share of system NPL/(A) at prior MD	$	(377,215)
Employer's proportionate share of system NPL/(A) at MD	**$**	**862,547**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,081,724
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(164,900)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	849,035
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,315)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,975)
Employer's Total Pension Expense/(Income)	**$**	**838,745**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 46,513	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 180,809
Changes in proportionate share	$ 0	$ 27,786
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,748	$ 16,557
Total (prior to post-MD contributions)	$ 49,261	$ 225,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (175,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (85,989)
2nd Fiscal Year	(85,989)
3rd Fiscal Year	(85,989)
4th Fiscal Year	80,122
5th Fiscal Year	1,954
Thereafter	0
Total	$ (175,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01355733%
Employer's proportionate share at MD		0.01374458%
Employer's proportionate share of system NPL/(A) at prior MD	$	(307,306)
Employer's proportionate share of system NPL/(A) at MD	**$**	**789,140**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,904,559
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(150,866)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	776,778
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	731
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,553
Employer's Total Pension Expense/(Income)	**$**	**781,062**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	42,554	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	165,422
Changes in proportionate share	$	3,215	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	17,517	$	1,538
Total (prior to post-MD contributions)	$	63,286	$	166,960
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(103,674)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (64,973)
2nd Fiscal Year	(64,973)
3rd Fiscal Year	(64,973)
4th Fiscal Year	85,493
5th Fiscal Year	5,753
Thereafter	0
Total	$ (103,674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2758: Mohawk Valley Rural Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00028272%
Employer's proportionate share at MD		0.00086137%
Employer's proportionate share of system NPL/(A) at prior MD	$	(6,408)
Employer's proportionate share of system NPL/(A) at MD	**$**	**49,455**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	119,358
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(9,455)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	48,681
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,258
o Differences between employer contributions and employer's proportionate share of system contributions	$	54
Employer's Total Pension Expense/(Income)	**$**	**50,993**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,667	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	10,367
Changes in proportionate share	$	9,935	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,477	$	1,568
Total (prior to post-MD contributions)	$	14,079	$	11,935
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,144

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,028)
2nd Fiscal Year		(2,028)
3rd Fiscal Year		(2,028)
4th Fiscal Year		7,227
5th Fiscal Year		1,001
Thereafter		0
Total	$	2,144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00083070%
Employer's proportionate share at MD		0.00093582%
Employer's proportionate share of system NPL/(A) at prior MD	$	(18,830)
Employer's proportionate share of system NPL/(A) at MD	**$**	**53,730**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	129,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,272)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	52,888
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	410
o Differences between employer contributions and employer's proportionate share of system contributions	$	68
Employer's Total Pension Expense/(Income)	**$**	**53,366**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,897	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,263
Changes in proportionate share	$	1,805	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	630	$	270
Total (prior to post-MD contributions)	$	5,332	$	11,533
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,201)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(4,237)
2nd Fiscal Year		(4,237)
3rd Fiscal Year		(4,237)
4th Fiscal Year		6,025
5th Fiscal Year		486
Thereafter		0
Total	$	(6,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03996038%
Employer's proportionate share at MD		0.03921140%
Employer's proportionate share of system NPL/(A) at prior MD	$	(905,788)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,251,307**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,433,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(430,400)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,216,041
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,923)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	2,034
Employer's Total Pension Expense/(Income)	**$**	**2,215,152**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	121,402	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	471,925
Changes in proportionate share	$	0	$	12,859
Differences between employer contributions and employer's proportionate share of system contributions	$	16,847	$	11,639
Total (prior to post-MD contributions)	$	138,249	$	496,423
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(358,174)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(198,469)
2nd Fiscal Year		(198,469)
3rd Fiscal Year		(198,469)
4th Fiscal Year		228,423
5th Fiscal Year		8,811
Thereafter		0
Total	$	(358,174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00257997%
Employer's proportionate share at MD	0.00396140%
Employer's proportionate share of system NPL/(A) at prior MD	$ (58,481)
Employer's proportionate share of system NPL/(A) at MD	**$ 227,442**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 548,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (43,482)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 223,879
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 5,391
o Differences between employer contributions and employer's proportionate share of system contributions	$ 3,723
Employer's Total Pension Expense/(Income)	**$ 232,993**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,265	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 47,677
Changes in proportionate share	$ 23,718	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,167	$ 0
Total (prior to post-MD contributions)	$ 50,150	$ 47,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,847)
2nd Fiscal Year	(10,847)
3rd Fiscal Year	(10,847)
4th Fiscal Year	31,361
5th Fiscal Year	3,652
Thereafter	0
Total	$ 2,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00348271%
Employer's proportionate share at MD		0.00366545%
Employer's proportionate share of system NPL/(A) at prior MD	$	(78,943)
Employer's proportionate share of system NPL/(A) at MD	**$**	**210,450**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	507,914
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(40,233)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	207,154
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	713
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,409)
Employer's Total Pension Expense/(Income)	**$**	**206,458**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	11,349	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	44,115
Changes in proportionate share	$	3,138	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	5,619
Total (prior to post-MD contributions)	$	14,487	$	49,734
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(35,247)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(19,166)
2nd Fiscal Year		(19,166)
3rd Fiscal Year		(19,166)
4th Fiscal Year		21,204
5th Fiscal Year		1,046
Thereafter		0
Total	$	(35,247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00361822%
Employer's proportionate share at MD	0.00298356%
Employer's proportionate share of system NPL/(A) at prior MD	$ (82,015)
Employer's proportionate share of system NPL/(A) at MD	**$ 171,300**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 413,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (32,749)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 168,617
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (2,476)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 102
Employer's Total Pension Expense/(Income)	**$ 166,243**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,237	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 35,908
Changes in proportionate share	$ 0	$ 10,897
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,216	$ 626
Total (prior to post-MD contributions)	$ 10,453	$ 47,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,978)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,408)
2nd Fiscal Year	(17,408)
3rd Fiscal Year	(17,408)
4th Fiscal Year	15,286
5th Fiscal Year	(41)
Thereafter	0
Total	$ (36,978)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00036838%
Employer's proportionate share at MD		0.00051139%
Employer's proportionate share of system NPL/(A) at prior MD	$	(8,350)
Employer's proportionate share of system NPL/(A) at MD	**$**	**29,361**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	70,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,613)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	28,901
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	558
○ Differences between employer contributions and employer's proportionate share of system contributions	$	337
Employer's Total Pension Expense/(Income)	**$**	**29,796**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,583	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,155
Changes in proportionate share	$	2,455	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,303	$	0
Total (prior to post-MD contributions)	$	5,341	$	6,155
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(814)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,682)
2nd Fiscal Year	(1,682)
3rd Fiscal Year	(1,682)
4th Fiscal Year	3,822
5th Fiscal Year	410
Thereafter	0
Total	$ (814)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2768: Lake County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00152270%
Employer's proportionate share at MD		0.00184905%
Employer's proportionate share of system NPL/(A) at prior MD	$	(34,515)
Employer's proportionate share of system NPL/(A) at MD	**$**	**106,162**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	256,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(20,296)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	104,499
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,274
o Differences between employer contributions and employer's proportionate share of system contributions	$	620
Employer's Total Pension Expense/(Income)	**$**	**106,393**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,725	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	22,254
Changes in proportionate share	$	5,603	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,239	$	1,226
Total (prior to post-MD contributions)	$	14,567	$	23,480
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,913)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,423)
2nd Fiscal Year		(7,423)
3rd Fiscal Year		(7,423)
4th Fiscal Year		12,439
5th Fiscal Year		917
Thereafter		0
Total	$	(8,913)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00132090%
Employer's proportionate share at MD		0.00101926%
Employer's proportionate share of system NPL/(A) at prior MD	$	(29,941)
Employer's proportionate share of system NPL/(A) at MD	**$**	**58,520**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	141,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(11,188)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	57,604
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,177)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,278
Employer's Total Pension Expense/(Income)	**$**	**57,705**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,156	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	12,267
Changes in proportionate share	$	0	$	5,179
Differences between employer contributions and employer's proportionate share of system contributions	$	5,556	$	0
Total (prior to post-MD contributions)	$	8,712	$	17,446
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,734)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,035)
2nd Fiscal Year		(5,035)
3rd Fiscal Year		(5,035)
4th Fiscal Year		6,076
5th Fiscal Year		294
Thereafter		0
Total	$	(8,734)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00147744%
Employer's proportionate share at MD		0.00097557%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,489)
Employer's proportionate share of system NPL/(A) at MD	**$**	**56,012**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	135,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,708)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	55,135
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,958)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,754)
Employer's Total Pension Expense/(Income)	**$**	**51,423**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,020	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,741
Changes in proportionate share	$	0	$	8,617
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	6,649
Total (prior to post-MD contributions)	$	3,020	$	27,007
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(23,987)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,628)
2nd Fiscal Year		(8,628)
3rd Fiscal Year		(8,628)
4th Fiscal Year		2,572
5th Fiscal Year		(675)
Thereafter		0
Total	$	(23,987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2773: Housing Authority of Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03253897%
Employer's proportionate share at MD		0.03534976%
Employer's proportionate share of system NPL/(A) at prior MD	$	(737,566)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,029,593**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,898,347
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(388,013)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,997,800
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	10,968
o Differences between employer contributions and employer's proportionate share of system contributions	$	10,839
Employer's Total Pension Expense/(Income)	**$**	**2,019,607**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	109,446	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	425,449
Changes in proportionate share	$	48,258	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	41,016	$	2,437
Total (prior to post-MD contributions)	$	198,720	$	427,886
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(229,166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (156,315)
2nd Fiscal Year	(156,315)
3rd Fiscal Year	(156,315)
4th Fiscal Year	225,665
5th Fiscal Year	14,115
Thereafter	0
Total	$ (229,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00146181%
Employer's proportionate share at MD		0.00150824%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,135)
Employer's proportionate share of system NPL/(A) at MD	**$**	**86,595**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	208,994
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(16,555)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	85,239
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	181
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(562)
Employer's Total Pension Expense/(Income)	**$**	**84,858**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,670	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	18,152
Changes in proportionate share	$	798	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,212
Total (prior to post-MD contributions)	$	5,468	$	20,364
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(14,896)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,981)
2nd Fiscal Year		(7,981)
3rd Fiscal Year		(7,981)
4th Fiscal Year		8,641
5th Fiscal Year		405
Thereafter		0
Total	$	(14,896)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00020177%
Employer's proportionate share at MD		0.00040926%
Employer's proportionate share of system NPL/(A) at prior MD	$	(4,574)
Employer's proportionate share of system NPL/(A) at MD	**$**	**23,498**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	56,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(4,492)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	23,129
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	810
o Differences between employer contributions and employer's proportionate share of system contributions	$	(806)
Employer's Total Pension Expense/(Income)	**$**	**23,133**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,267	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	4,926
Changes in proportionate share	$	3,562	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,278
Total (prior to post-MD contributions)	$	4,829	$	8,204
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,375)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,058)
2nd Fiscal Year		(2,058)
3rd Fiscal Year		(2,058)
4th Fiscal Year		2,552
5th Fiscal Year		248
Thereafter		0
Total	$	(3,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2777: City of Newberg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08370032%
Employer's proportionate share at MD		0.08977217%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,897,247)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,154,234**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,439,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(985,375)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,073,495
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	23,693
○ Differences between employer contributions and employer's proportionate share of system contributions	$	688
Employer's Total Pension Expense/(Income)	**$**	**5,097,876**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	277,942	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,080,444
Changes in proportionate share	$	104,248	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,120	$	3,231
Total (prior to post-MD contributions)	$	387,310	$	1,083,675
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(696,365)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(427,967)
2nd Fiscal Year		(427,967)
3rd Fiscal Year		(427,967)
4th Fiscal Year		553,088
5th Fiscal Year		34,448
Thereafter		0
Total	$	(696,365)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00070407%
Employer's proportionate share at MD		0.00084311%
Employer's proportionate share of system NPL/(A) at prior MD	$	(15,959)
Employer's proportionate share of system NPL/(A) at MD	**$**	**48,407**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	116,828
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(9,254)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	47,649
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	542
o Differences between employer contributions and employer's proportionate share of system contributions	$	656
Employer's Total Pension Expense/(Income)	**$**	**48,847**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,610	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	10,147
Changes in proportionate share	$	2,387	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,569	$	0
Total (prior to post-MD contributions)	$	7,566	$	10,147
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,581)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,050)
2nd Fiscal Year		(3,050)
3rd Fiscal Year		(3,050)
4th Fiscal Year		6,012
5th Fiscal Year		558
Thereafter		0
Total	$	(2,581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2779: Brownsville Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00083203%
Employer's proportionate share at MD		0.00058465%
Employer's proportionate share of system NPL/(A) at prior MD	$	(18,860)
Employer's proportionate share of system NPL/(A) at MD	**$**	**33,567**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	81,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,417)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,042
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(965)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,761
Employer's Total Pension Expense/(Income)	**$**	**33,838**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,810	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,036
Changes in proportionate share	$	0	$	4,248
Differences between employer contributions and employer's proportionate share of system contributions	$	7,393	$	0
Total (prior to post-MD contributions)	$	9,203	$	11,284
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,081)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,150)
2nd Fiscal Year		(2,150)
3rd Fiscal Year		(2,150)
4th Fiscal Year		4,065
5th Fiscal Year		304
Thereafter		0
Total	$	(2,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00050127%
Employer's proportionate share at MD		0.00038183%
Employer's proportionate share of system NPL/(A) at prior MD	$	(11,362)
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,923**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	52,909
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(4,191)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	21,579
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(466)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	84
Employer's Total Pension Expense/(Income)	**$**	**21,197**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,182	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	4,595
Changes in proportionate share	$	0	$	2,051
Differences between employer contributions and employer's proportionate share of system contributions	$	1,386	$	829
Total (prior to post-MD contributions)	$	2,568	$	7,475
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,907)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,306)
2nd Fiscal Year		(2,306)
3rd Fiscal Year		(2,306)
4th Fiscal Year		1,964
5th Fiscal Year		46
Thereafter		0
Total	$	(4,907)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00834013%
Employer's proportionate share at MD		0.00646940%
Employer's proportionate share of system NPL/(A) at prior MD	$	(189,047)
Employer's proportionate share of system NPL/(A) at MD	**$**	**371,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	896,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(71,011)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	365,620
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(7,300)
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,918
Employer's Total Pension Expense/(Income)	**$**	**365,238**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	20,030	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	77,862
Changes in proportionate share	$	0	$	32,119
Differences between employer contributions and employer's proportionate share of system contributions	$	28,195	$	4,022
Total (prior to post-MD contributions)	$	48,225	$	114,003
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(65,778)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(32,980)
2nd Fiscal Year		(32,980)
3rd Fiscal Year		(32,980)
4th Fiscal Year		34,627
5th Fiscal Year		(1,464)
Thereafter		0
Total	$	(65,778)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 1,098
Employer's Total Pension Expense/(Income)	**$ 1,098**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,412	$ 0
Total (prior to post-MD contributions)	$ 4,412	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,412

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,098
2nd Fiscal Year	1,098
3rd Fiscal Year	1,098
4th Fiscal Year	888
5th Fiscal Year	230
Thereafter	0
Total	$ 4,412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00250479%
Employer's proportionate share at MD	0.00235497%

Employer's proportionate share of system NPL/(A) at prior MD	$	(56,776)
Employer's proportionate share of system NPL/(A) at MD	**$**	**135,210**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	326,324
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(25,849)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	133,092
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(585)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	234
Employer's Total Pension Expense/(Income)	**$**	**132,741**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,291	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	28,343
Changes in proportionate share	$	0	$	2,572
Differences between employer contributions and employer's proportionate share of system contributions	$	1,006	$	0
Total (prior to post-MD contributions)	$	8,297	$	30,915
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(22,618)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,217)
2nd Fiscal Year	(12,217)
3rd Fiscal Year	(12,217)
4th Fiscal Year	13,522
5th Fiscal Year	512
Thereafter	0
Total	$ (22,618)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00197779%
Employer's proportionate share at MD		0.00255516%
Employer's proportionate share of system NPL/(A) at prior MD	$	(44,831)
Employer's proportionate share of system NPL/(A) at MD	**$**	**146,704**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	354,063
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(28,046)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	144,405
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,253
o Differences between employer contributions and employer's proportionate share of system contributions	$	(554)
Employer's Total Pension Expense/(Income)	**$**	**146,104**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,911	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	30,752
Changes in proportionate share	$	9,913	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,263	$	3,982
Total (prior to post-MD contributions)	$	19,087	$	34,734
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,647)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,176)
2nd Fiscal Year	(11,176)
3rd Fiscal Year	(11,176)
4th Fiscal Year	16,623
5th Fiscal Year	1,258
Thereafter	0
Total	$ (15,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2785: Fern Ridge Community Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00153496%
Employer's proportionate share at MD		0.00017885%
Employer's proportionate share of system NPL/(A) at prior MD	$	(34,793)
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,269**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	24,783
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,963)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	10,108
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(5,292)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(89)
Employer's Total Pension Expense/(Income)	**$**	**4,727**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	554	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,153
Changes in proportionate share	$	0	$	23,283
Differences between employer contributions and employer's proportionate share of system contributions	$	4,480	$	3,987
Total (prior to post-MD contributions)	$	5,034	$	29,423
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(24,389)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,282)
2nd Fiscal Year		(6,282)
3rd Fiscal Year		(6,282)
4th Fiscal Year		(3,886)
5th Fiscal Year		(1,657)
Thereafter		0
Total	$	(24,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00048185%
Employer's proportionate share at MD		0.00059692%
Employer's proportionate share of system NPL/(A) at prior MD	$	(10,922)
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,272**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	82,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,552)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,735
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	449
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(623)
Employer's Total Pension Expense/(Income)	**$**	**33,561**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,848	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,184
Changes in proportionate share	$	1,976	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,690
Total (prior to post-MD contributions)	$	3,824	$	9,874
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,050)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,182)
2nd Fiscal Year		(3,182)
3rd Fiscal Year		(3,182)
4th Fiscal Year		3,372
5th Fiscal Year		123
Thereafter		0
Total	$	(6,050)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2788: Port of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00890263%
Employer's proportionate share at MD		0.00825976%
Employer's proportionate share of system NPL/(A) at prior MD	$	(201,797)
Employer's proportionate share of system NPL/(A) at MD	**$**	**474,231**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,144,539
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(90,662)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	466,802
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,509)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,751
Employer's Total Pension Expense/(Income)	**$**	**466,044**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,573	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	99,410
Changes in proportionate share	$	0	$	11,037
Differences between employer contributions and employer's proportionate share of system contributions	$	7,581	$	0
Total (prior to post-MD contributions)	$	33,154	$	110,447
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(77,293)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,378)
2nd Fiscal Year	(42,378)
3rd Fiscal Year	(42,378)
4th Fiscal Year	47,878
5th Fiscal Year	1,963
Thereafter	0
Total	$ (77,293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00592408%
Employer's proportionate share at MD		0.00497189%
Employer's proportionate share of system NPL/(A) at prior MD	$	(134,282)
Employer's proportionate share of system NPL/(A) at MD	**$**	**285,459**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	688,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(54,573)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	280,988
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(3,716)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(9,130)
Employer's Total Pension Expense/(Income)	**$**	**268,142**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,393	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	59,839
Changes in proportionate share	$	0	$	16,348
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	35,881
Total (prior to post-MD contributions)	$	15,393	$	112,068
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(96,675)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,899)
2nd Fiscal Year	(37,899)
3rd Fiscal Year	(37,899)
4th Fiscal Year	18,614
5th Fiscal Year	(1,593)
Thereafter	0
Total	$ (96,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00519328%
Employer's proportionate share at MD		0.00542907%
Employer's proportionate share of system NPL/(A) at prior MD	$	(117,717)
Employer's proportionate share of system NPL/(A) at MD	**$**	**311,708**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	752,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(59,592)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	306,825
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	920
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,833)
Employer's Total Pension Expense/(Income)	**$**	**305,912**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,809	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	65,341
Changes in proportionate share	$	4,048	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,653
Total (prior to post-MD contributions)	$	20,857	$	72,994
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(52,137)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,269)
2nd Fiscal Year	(28,269)
3rd Fiscal Year	(28,269)
4th Fiscal Year	31,299
5th Fiscal Year	1,371
Thereafter	0
Total	$ (52,137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00497301%
Employer's proportionate share at MD		0.00517787%
Employer's proportionate share of system NPL/(A) at prior MD	$	(112,724)
Employer's proportionate share of system NPL/(A) at MD	**$**	**297,285**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	717,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(56,834)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	292,629
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	799
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,027)
Employer's Total Pension Expense/(Income)	**$**	**288,401**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,031	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	62,318
Changes in proportionate share	$	3,517	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	20,557
Total (prior to post-MD contributions)	$	19,548	$	82,875
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(63,327)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(30,318)
2nd Fiscal Year		(30,318)
3rd Fiscal Year		(30,318)
4th Fiscal Year		27,079
5th Fiscal Year		549
Thereafter		0
Total	$	(63,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00550708%
Employer's proportionate share at MD		0.00795487%
Employer's proportionate share of system NPL/(A) at prior MD	$	(124,830)
Employer's proportionate share of system NPL/(A) at MD	**$**	**456,726**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,102,291
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(87,316)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	449,571
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	9,551
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,132
Employer's Total Pension Expense/(Income)	**$**	**465,254**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,629	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	95,740
Changes in proportionate share	$	42,027	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	22,851	$	0
Total (prior to post-MD contributions)	$	89,507	$	95,740
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,400)
2nd Fiscal Year	(24,400)
3rd Fiscal Year	(24,400)
4th Fiscal Year	60,518
5th Fiscal Year	6,450
Thereafter	0
Total	$ (6,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00811020%
Employer's proportionate share at MD		0.00718231%
Employer's proportionate share of system NPL/(A) at prior MD	$	(183,835)
Employer's proportionate share of system NPL/(A) at MD	**$**	**412,370**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	995,239
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(78,836)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	405,910
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,621)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,008)
Employer's Total Pension Expense/(Income)	**$**	**401,281**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,237	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 86,442
Changes in proportionate share	$ 0	$ 15,930
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,921	$ 10,931
Total (prior to post-MD contributions)	$ 31,158	$ 113,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (82,145)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,820)
2nd Fiscal Year	(40,820)
3rd Fiscal Year	(40,820)
4th Fiscal Year	38,929
5th Fiscal Year	1,385
Thereafter	0
Total	$ (82,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2796: West Side Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00067532%
Employer's proportionate share at MD		0.00059395%
Employer's proportionate share of system NPL/(A) at prior MD	$	(15,308)
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,101**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	82,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,519)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,567
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(318)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,557
Employer's Total Pension Expense/(Income)	**$**	**35,806**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,839	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,148
Changes in proportionate share	$	0	$	1,397
Differences between employer contributions and employer's proportionate share of system contributions	$	10,411	$	0
Total (prior to post-MD contributions)	$	12,250	$	8,545
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,705

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(754)
2nd Fiscal Year		(754)
3rd Fiscal Year		(754)
4th Fiscal Year		5,322
5th Fiscal Year		644
Thereafter		0
Total	$	3,705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2797: Vernonia Fire

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00048618%
Employer's proportionate share at MD		0.00050990%
Employer's proportionate share of system NPL/(A) at prior MD	$	(11,020)
Employer's proportionate share of system NPL/(A) at MD	**$**	**29,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	70,656
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,597)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	28,817
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	92
○ Differences between employer contributions and employer's proportionate share of system contributions	$	484
Employer's Total Pension Expense/(Income)	**$**	**29,393**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,579	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,137
Changes in proportionate share	$	407	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,966	$	0
Total (prior to post-MD contributions)	$	3,952	$	6,137
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,185)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,993)
2nd Fiscal Year		(1,993)
3rd Fiscal Year		(1,993)
4th Fiscal Year		3,501
5th Fiscal Year		294
Thereafter		0
Total	$	(2,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00127579%
Employer's proportionate share at MD		0.00200643%
Employer's proportionate share of system NPL/(A) at prior MD	$	(28,919)
Employer's proportionate share of system NPL/(A) at MD	**$**	**115,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	278,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,023)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	113,394
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,851
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,763)
Employer's Total Pension Expense/(Income)	**$**	**113,482**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,212	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	24,148
Changes in proportionate share	$	12,544	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	11,635
Total (prior to post-MD contributions)	$	18,756	$	35,783
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(17,027)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(10,022)
2nd Fiscal Year		(10,022)
3rd Fiscal Year		(10,022)
4th Fiscal Year		12,178
5th Fiscal Year		861
Thereafter		0
Total	$	(17,027)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2799: Sublimity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00220035%
Employer's proportionate share at MD	0.00252667%

Employer's proportionate share of system NPL/(A) at prior MD	$	(49,876)
Employer's proportionate share of system NPL/(A) at MD	**$**	**145,068**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	350,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(27,734)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	142,795
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	1,273
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(2,606)
Employer's Total Pension Expense/(Income)	**$**	**141,462**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,823	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	30,409
Changes in proportionate share	$	5,603	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	11,238
Total (prior to post-MD contributions)	$	13,426	$	41,647
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(28,221)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,065)
2nd Fiscal Year	(14,065)
3rd Fiscal Year	(14,065)
4th Fiscal Year	13,678
5th Fiscal Year	294
Thereafter	0
Total	$ (28,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00147341%
Employer's proportionate share at MD		0.00154783%
Employer's proportionate share of system NPL/(A) at prior MD	$	(33,398)
Employer's proportionate share of system NPL/(A) at MD	**$**	**88,868**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	214,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(16,990)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	87,476
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	290
o Differences between employer contributions and employer's proportionate share of system contributions	$	(82)
Employer's Total Pension Expense/(Income)	**$**	**87,684**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,792	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	18,629
Changes in proportionate share	$	1,278	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	240	$	653
Total (prior to post-MD contributions)	$	6,310	$	19,282
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(12,972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,591)
2nd Fiscal Year		(7,591)
3rd Fiscal Year		(7,591)
4th Fiscal Year		9,306
5th Fiscal Year		497
Thereafter		0
Total	$	(12,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00275144%
Employer's proportionate share at MD		0.00335055%
Employer's proportionate share of system NPL/(A) at prior MD	$	(62,367)
Employer's proportionate share of system NPL/(A) at MD	**$**	**192,371**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	464,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(36,777)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	189,357
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,338
o Differences between employer contributions and employer's proportionate share of system contributions	$	(483)
Employer's Total Pension Expense/(Income)	**$**	**191,212**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,374	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	40,325
Changes in proportionate share	$	10,286	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,332	$	3,751
Total (prior to post-MD contributions)	$	21,992	$	44,076
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(22,084)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,028)
2nd Fiscal Year	(15,028)
3rd Fiscal Year	(15,028)
4th Fiscal Year	21,461
5th Fiscal Year	1,538
Thereafter	0
Total	$ (22,084)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00011555%
Employer's proportionate share at MD		0.00010540%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,619)
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,052**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,157)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,957
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(40)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(130)
Employer's Total Pension Expense/(Income)	**$**	**5,787**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	326	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,269
Changes in proportionate share	$	0	$	174
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	511
Total (prior to post-MD contributions)	$	326	$	1,954
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,628)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (701)
2nd Fiscal Year	(701)
3rd Fiscal Year	(701)
4th Fiscal Year	482
5th Fiscal Year	(6)
Thereafter	0
Total	$ (1,628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00288154%
Employer's proportionate share at MD	0.00352556%

Employer's proportionate share of system NPL/(A) at prior MD	$	(65,316)
Employer's proportionate share of system NPL/(A) at MD	**$**	**202,419**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	488,530
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(38,698)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	199,248
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,513
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(4,156)
Employer's Total Pension Expense/(Income)	**$**	**197,605**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,915	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	42,432
Changes in proportionate share	$	11,057	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	17,106
Total (prior to post-MD contributions)	$	21,972	$	59,538
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(37,566)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(19,408)
2nd Fiscal Year		(19,408)
3rd Fiscal Year		(19,408)
4th Fiscal Year		19,733
5th Fiscal Year		925
Thereafter		0
Total	$	(37,566)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00062622%
Employer's proportionate share at MD		0.00064686%
Employer's proportionate share of system NPL/(A) at prior MD	$	(14,195)
Employer's proportionate share of system NPL/(A) at MD	**$**	**37,139**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	89,634
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,100)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	36,557
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	81
○ Differences between employer contributions and employer's proportionate share of system contributions	$	267
Employer's Total Pension Expense/(Income)	**$**	**36,905**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,003	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,785
Changes in proportionate share	$	354	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,128	$	0
Total (prior to post-MD contributions)	$	3,485	$	7,785
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,300)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,911)
2nd Fiscal Year		(2,911)
3rd Fiscal Year		(2,911)
4th Fiscal Year		4,139
5th Fiscal Year		295
Thereafter		0
Total	$	(4,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2808: Lifeways

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00023230%
Employer's proportionate share at MD		0.00023173%
Employer's proportionate share of system NPL/(A) at prior MD	$	(5,266)
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,305**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	32,110
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,544)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	13,096
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(773)
Employer's Total Pension Expense/(Income)	**$**	**12,321**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	717	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,789
Changes in proportionate share	$	0	$	10
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,095
Total (prior to post-MD contributions)	$	717	$	5,894
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,177)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,943)
2nd Fiscal Year	(1,943)
3rd Fiscal Year	(1,943)
4th Fiscal Year	744
5th Fiscal Year	(93)
Thereafter	0
Total	$ (5,177)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00060136%
Employer's proportionate share at MD		0.00064425%
Employer's proportionate share of system NPL/(A) at prior MD	$	(13,631)
Employer's proportionate share of system NPL/(A) at MD	**$**	**36,989**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	89,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,072)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	36,410
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	167
o Differences between employer contributions and employer's proportionate share of system contributions	$	(324)
Employer's Total Pension Expense/(Income)	**$**	**36,253**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,995	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,754
Changes in proportionate share	$	737	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,304
Total (prior to post-MD contributions)	$	2,732	$	9,058
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,326)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,403)
2nd Fiscal Year		(3,403)
3rd Fiscal Year		(3,403)
4th Fiscal Year		3,702
5th Fiscal Year		181
Thereafter		0
Total	$	(6,326)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05385402%
Employer's proportionate share at MD		0.05310307%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,220,717)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,048,892**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,358,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(582,880)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,001,132
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,930)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	501
Employer's Total Pension Expense/(Income)	**$**	**2,998,703**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	164,412	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	639,117
Changes in proportionate share	$	0	$	12,893
Differences between employer contributions and employer's proportionate share of system contributions	$	41,041	$	31,775
Total (prior to post-MD contributions)	$	205,453	$	683,785
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(478,332)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(270,007)
2nd Fiscal Year		(270,007)
3rd Fiscal Year		(270,007)
4th Fiscal Year		314,183
5th Fiscal Year		17,507
Thereafter		0
Total	$	(478,332)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2814: The Job Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02567370%
Employer's proportionate share at MD		0.02762738%
Employer's proportionate share of system NPL/(A) at prior MD	$	(581,950)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,586,215**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,828,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(303,249)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,561,368
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	7,624
○ Differences between employer contributions and employer's proportionate share of system contributions	$	67,940
Employer's Total Pension Expense/(Income)	**$**	**1,636,932**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	85,537	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	332,507
Changes in proportionate share	$	33,543	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	251,976	$	9,035
Total (prior to post-MD contributions)	$	371,056	$	341,542
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	29,514

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63,646)
2nd Fiscal Year	(63,646)
3rd Fiscal Year	(63,646)
4th Fiscal Year	210,448
5th Fiscal Year	10,004
Thereafter	0
Total	$ 29,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2815: Hermiston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02674545%
Employer's proportionate share at MD		0.02459857%
Employer's proportionate share of system NPL/(A) at prior MD	$	(606,243)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,412,317**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,408,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(270,004)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,390,194
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(8,377)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	5,577
Employer's Total Pension Expense/(Income)	**$**	**1,387,394**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	76,159	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	296,054
Changes in proportionate share	$	0	$	36,860
Differences between employer contributions and employer's proportionate share of system contributions	$	31,788	$	5,930
Total (prior to post-MD contributions)	$	107,947	$	338,844
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(230,897)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(126,748)
2nd Fiscal Year		(126,748)
3rd Fiscal Year		(126,748)
4th Fiscal Year		142,889
5th Fiscal Year		6,460
Thereafter		0
Total	$	(230,897)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00281051%
Employer's proportionate share at MD	0.00337687%

Employer's proportionate share of system NPL/(A) at prior MD	$	(63,706)
Employer's proportionate share of system NPL/(A) at MD	**$**	**193,882**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	467,926
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(37,066)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	190,845
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,210
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(1,944)
Employer's Total Pension Expense/(Income)	**$**	**191,111**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,455	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	40,642
Changes in proportionate share	$	9,724	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	8,461
Total (prior to post-MD contributions)	$	20,179	$	49,103
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(28,924)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,750)
2nd Fiscal Year	(16,750)
3rd Fiscal Year	(16,750)
4th Fiscal Year	20,223
5th Fiscal Year	1,101
Thereafter	0
Total	$ (28,924)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2817: Wickiup Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00113737%
Employer's proportionate share at MD		0.00125518%
Employer's proportionate share of system NPL/(A) at prior MD	$	(25,781)
Employer's proportionate share of system NPL/(A) at MD	**$**	**72,066**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	173,928
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(13,777)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	70,937
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	460
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(729)
Employer's Total Pension Expense/(Income)	**$**	**70,668**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,886	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	15,107
Changes in proportionate share	$	2,023	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,927
Total (prior to post-MD contributions)	$	5,909	$	18,034
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(12,125)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,594)
2nd Fiscal Year		(6,594)
3rd Fiscal Year		(6,594)
4th Fiscal Year		7,270
5th Fiscal Year		386
Thereafter		0
Total	$	(12,125)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2818: Netarts Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00142717%
Employer's proportionate share at MD		0.00175263%
Employer's proportionate share of system NPL/(A) at prior MD	$	(32,350)
Employer's proportionate share of system NPL/(A) at MD	**$**	**100,627**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	242,858
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(19,238)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	99,050
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,270
o Differences between employer contributions and employer's proportionate share of system contributions	$	(420)
Employer's Total Pension Expense/(Income)	**$**	**99,900**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,426	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	21,094
Changes in proportionate share	$	5,588	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	521	$	2,485
Total (prior to post-MD contributions)	$	11,535	$	23,579
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(12,044)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(7,981)
2nd Fiscal Year		(7,981)
3rd Fiscal Year		(7,981)
4th Fiscal Year		11,124
5th Fiscal Year		776
Thereafter		0
Total	$	(12,044)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00247156%
Employer's proportionate share at MD		0.00251623%
Employer's proportionate share of system NPL/(A) at prior MD	$	(56,023)
Employer's proportionate share of system NPL/(A) at MD	**$**	**144,468**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	348,669
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(27,619)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	142,205
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	174
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,912)
Employer's Total Pension Expense/(Income)	**$**	**140,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,790	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 30,284
Changes in proportionate share	$ 767	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 7,691
Total (prior to post-MD contributions)	$ 8,557	$ 37,975
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (29,418)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,417)
2nd Fiscal Year	(14,417)
3rd Fiscal Year	(14,417)
4th Fiscal Year	13,457
5th Fiscal Year	376
Thereafter	0
Total	$ (29,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2820: Central Oregon Coast Fire & Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00358766%
Employer's proportionate share at MD		0.00416108%
Employer's proportionate share of system NPL/(A) at prior MD	$	(81,322)
Employer's proportionate share of system NPL/(A) at MD	**$**	**238,907**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	576,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(45,674)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	235,164
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,237
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,692)
Employer's Total Pension Expense/(Income)	**$**	**232,709**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	12,883	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	50,080
Changes in proportionate share	$	9,845	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	19,055
Total (prior to post-MD contributions)	$	22,728	$	69,135
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(46,407)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(23,422)
2nd Fiscal Year		(23,422)
3rd Fiscal Year		(23,422)
4th Fiscal Year		22,871
5th Fiscal Year		988
Thereafter		0
Total	$	(46,407)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00057075%
Employer's proportionate share at MD		0.00073006%
Employer's proportionate share of system NPL/(A) at prior MD	$	(12,937)
Employer's proportionate share of system NPL/(A) at MD	**$**	**41,916**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	101,163
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(8,013)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	41,260
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	622
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,858
Employer's Total Pension Expense/(Income)	**$**	**46,740**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,260	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,787
Changes in proportionate share	$	2,735	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	19,878	$	0
Total (prior to post-MD contributions)	$	24,873	$	8,787
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	16,086

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,801
2nd Fiscal Year		1,801
3rd Fiscal Year		1,801
4th Fiscal Year		9,035
5th Fiscal Year		1,647
Thereafter		0
Total	$	16,086

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00144831%
Employer's proportionate share at MD		0.00149186%
Employer's proportionate share of system NPL/(A) at prior MD	$	(32,829)
Employer's proportionate share of system NPL/(A) at MD	**$**	**85,655**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	206,724
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(16,375)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	84,313
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	170
o Differences between employer contributions and employer's proportionate share of system contributions	$	816
Employer's Total Pension Expense/(Income)	**$**	**85,299**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,619	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,955
Changes in proportionate share	$	748	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,303	$	0
Total (prior to post-MD contributions)	$	8,670	$	17,955
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,285)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,531)
2nd Fiscal Year		(6,531)
3rd Fiscal Year		(6,531)
4th Fiscal Year		9,639
5th Fiscal Year		670
Thereafter		0
Total	$	(9,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2823: Lyons Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00060201%
Employer's proportionate share at MD	0.00059928%

Employer's proportionate share of system NPL/(A) at prior MD	$	(13,646)
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,407**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	83,041
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,578)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,868
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(11)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(157)
Employer's Total Pension Expense/(Income)	**$**	**33,700**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,855	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,213
Changes in proportionate share	$	0	$	46
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	638
Total (prior to post-MD contributions)	$	1,855	$	7,897
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,042)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,188)
2nd Fiscal Year		(3,188)
3rd Fiscal Year		(3,188)
4th Fiscal Year		3,392
5th Fiscal Year		130
Thereafter		0
Total	$	(6,042)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2824: Glide Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00057793%
Employer's proportionate share at MD		0.00060031%
Employer's proportionate share of system NPL/(A) at prior MD	$	(13,100)
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,467**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	83,184
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,589)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,927
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	87
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(130)
Employer's Total Pension Expense/(Income)	**$**	**33,884**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,859	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,225
Changes in proportionate share	$	385	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	683	$	1,026
Total (prior to post-MD contributions)	$	2,927	$	8,251
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,324)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,068)
2nd Fiscal Year		(3,068)
3rd Fiscal Year		(3,068)
4th Fiscal Year		3,610
5th Fiscal Year		269
Thereafter		0
Total	$	(5,324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02414792%
Employer's proportionate share at MD	0.03434863%
Employer's proportionate share of system NPL/(A) at prior MD	$ (547,364)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,972,113**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,759,622
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (377,024)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,941,221
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 39,804
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (31,731)
Employer's Total Pension Expense/(Income)	**$ 1,949,294**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 106,346	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 413,400
Changes in proportionate share	$ 175,138	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 132,027
Total (prior to post-MD contributions)	$ 281,484	$ 545,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (263,943)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (165,004)
2nd Fiscal Year	(165,004)
3rd Fiscal Year	(165,004)
4th Fiscal Year	214,381
5th Fiscal Year	16,690
Thereafter	0
Total	$ (263,943)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00423424%
Employer's proportionate share at MD		0.00412676%
Employer's proportionate share of system NPL/(A) at prior MD	$	(95,978)
Employer's proportionate share of system NPL/(A) at MD	**$**	**236,936**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	571,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(45,297)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	233,225
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(419)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(853)
Employer's Total Pension Expense/(Income)	**$**	**231,953**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	12,777	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	49,667
Changes in proportionate share	$	0	$	1,846
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,655
Total (prior to post-MD contributions)	$	12,777	$	55,168
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(42,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,066)
2nd Fiscal Year	(22,066)
3rd Fiscal Year	(22,066)
4th Fiscal Year	23,109
5th Fiscal Year	698
Thereafter	0
Total	$ (42,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03727673%
Employer's proportionate share at MD	0.03373348%
Employer's proportionate share of system NPL/(A) at prior MD	$ (844,957)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,936,795**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,674,382
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (370,272)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,906,456
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (13,826)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (5,670)
Employer's Total Pension Expense/(Income)	**$ 1,886,960**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 104,442	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 405,996
Changes in proportionate share	$ 0	$ 60,835
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,850	$ 24,379
Total (prior to post-MD contributions)	$ 109,292	$ 491,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (381,918)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (189,474)
2nd Fiscal Year	(189,474)
3rd Fiscal Year	(189,474)
4th Fiscal Year	182,097
5th Fiscal Year	4,406
Thereafter	0
Total	$ (381,918)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00065639%
Employer's proportionate share at MD		0.00059320%
Employer's proportionate share of system NPL/(A) at prior MD	$	(14,878)
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,058**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	82,199
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,511)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,525
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(247)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,772)
Employer's Total Pension Expense/(Income)	**$**	**31,506**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,837	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,139
Changes in proportionate share	$	0	$	1,085
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	7,079
Total (prior to post-MD contributions)	$	1,837	$	15,303
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(13,466)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,008)
2nd Fiscal Year		(5,008)
3rd Fiscal Year		(5,008)
4th Fiscal Year		1,839
5th Fiscal Year		(282)
Thereafter		0
Total	$	(13,466)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00177759%
Employer's proportionate share at MD	0.00180424%

Employer's proportionate share of system NPL/(A) at prior MD	$	(40,293)
Employer's proportionate share of system NPL/(A) at MD	**$**	**103,590**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	250,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(19,804)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	101,967
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	104
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,027
Employer's Total Pension Expense/(Income)	**$**	**103,098**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,586	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	21,715
Changes in proportionate share	$	458	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,363	$	0
Total (prior to post-MD contributions)	$	10,407	$	21,715
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11,308)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,960)
2nd Fiscal Year	(7,960)
3rd Fiscal Year	(7,960)
4th Fiscal Year	11,688
5th Fiscal Year	885
Thereafter	0
Total	$ (11,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2831: Oregon Advanced Technology Consortium, Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2833: Boardman Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00384285%
Employer's proportionate share at MD		0.00402219%
Employer's proportionate share of system NPL/(A) at prior MD	$	(87,106)
Employer's proportionate share of system NPL/(A) at MD	**$**	**230,932**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	557,347
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(44,149)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	227,315
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	700
o Differences between employer contributions and employer's proportionate share of system contributions	$	(916)
Employer's Total Pension Expense/(Income)	**$**	**227,099**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	12,453	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	48,409
Changes in proportionate share	$	3,079	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,584
Total (prior to post-MD contributions)	$	15,532	$	51,993
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(36,461)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,483)
2nd Fiscal Year	(20,483)
3rd Fiscal Year	(20,483)
4th Fiscal Year	23,721
5th Fiscal Year	1,268
Thereafter	0
Total	$ (36,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00398469%
Employer's proportionate share at MD		0.00427238%
Employer's proportionate share of system NPL/(A) at prior MD	$	(90,322)
Employer's proportionate share of system NPL/(A) at MD	**$**	**245,297**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	592,015
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(46,895)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	241,455
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,123
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,585)
Employer's Total Pension Expense/(Income)	**$**	**236,993**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,228	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	51,420
Changes in proportionate share	$	4,939	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	24,287
Total (prior to post-MD contributions)	$	18,167	$	75,707
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(57,540)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(25,990)
2nd Fiscal Year		(25,990)
3rd Fiscal Year		(25,990)
4th Fiscal Year		20,870
5th Fiscal Year		(440)
Thereafter		0
Total	$	(57,540)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00330002%
Employer's proportionate share at MD		0.00318559%
Employer's proportionate share of system NPL/(A) at prior MD	$	(74,802)
Employer's proportionate share of system NPL/(A) at MD	**$**	**182,899**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	441,421
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(34,966)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	180,034
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(446)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,555)
Employer's Total Pension Expense/(Income)	**$**	**174,033**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,863	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	38,340
Changes in proportionate share	$	0	$	1,965
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	22,372
Total (prior to post-MD contributions)	$	9,863	$	62,677
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(52,814)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,053)
2nd Fiscal Year	(22,053)
3rd Fiscal Year	(22,053)
4th Fiscal Year	13,816
5th Fiscal Year	(472)
Thereafter	0
Total	$ (52,814)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00871853%
Employer's proportionate share at MD		0.01236005%
Employer's proportionate share of system NPL/(A) at prior MD	$	(197,624)
Employer's proportionate share of system NPL/(A) at MD	**$**	**709,647**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,712,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(135,669)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	698,531
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	14,209
o Differences between employer contributions and employer's proportionate share of system contributions	$	(9,585)
Employer's Total Pension Expense/(Income)	**$**	**703,155**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	38,268	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	148,758
Changes in proportionate share	$	62,522	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	39,448
Total (prior to post-MD contributions)	$	100,790	$	188,206
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(87,416)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (57,656)
2nd Fiscal Year	(57,656)
3rd Fiscal Year	(57,656)
4th Fiscal Year	78,859
5th Fiscal Year	6,694
Thereafter	0
Total	$ (87,416)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00033400%
Employer's proportionate share at MD		0.00034838%
Employer's proportionate share of system NPL/(A) at prior MD	$	(7,571)
Employer's proportionate share of system NPL/(A) at MD	**$**	**20,002**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	48,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(3,824)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	19,689
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	56
o Differences between employer contributions and employer's proportionate share of system contributions	$	55
Employer's Total Pension Expense/(Income)	**$**	**19,800**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,079	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	4,193
Changes in proportionate share	$	247	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	276	$	94
Total (prior to post-MD contributions)	$	1,602	$	4,287
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,685)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,644)
2nd Fiscal Year		(1,644)
3rd Fiscal Year		(1,644)
4th Fiscal Year		2,137
5th Fiscal Year		111
Thereafter		0
Total	$	(2,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00144404%
Employer's proportionate share at MD		0.00154236%
Employer's proportionate share of system NPL/(A) at prior MD	$	(32,732)
Employer's proportionate share of system NPL/(A) at MD	**$**	**88,554**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	213,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(16,930)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	87,167
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	384
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,225
Employer's Total Pension Expense/(Income)	**$**	**88,776**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,775	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	18,563
Changes in proportionate share	$	1,687	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,970	$	0
Total (prior to post-MD contributions)	$	11,432	$	18,563
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,131)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,163)
2nd Fiscal Year	(6,163)
3rd Fiscal Year	(6,163)
4th Fiscal Year	10,494
5th Fiscal Year	863
Thereafter	0
Total	$ (7,131)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00181629%
Employer's proportionate share at MD		0.00207725%
Employer's proportionate share of system NPL/(A) at prior MD	$	(41,170)
Employer's proportionate share of system NPL/(A) at MD	**$**	**119,265**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	287,840
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,801)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	117,396
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,018
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,207
Employer's Total Pension Expense/(Income)	**$**	**119,621**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,431	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	25,001
Changes in proportionate share	$	4,481	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,821	$	0
Total (prior to post-MD contributions)	$	15,733	$	25,001
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,242)
2nd Fiscal Year		(8,242)
3rd Fiscal Year		(8,242)
4th Fiscal Year		14,228
5th Fiscal Year		1,231
Thereafter		0
Total	$	(9,268)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00126467%
Employer's proportionate share at MD		0.00077417%
Employer's proportionate share of system NPL/(A) at prior MD	$	(28,666)
Employer's proportionate share of system NPL/(A) at MD	**$**	**44,449**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	107,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(8,498)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	43,752
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,914)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(351)
Employer's Total Pension Expense/(Income)	**$**	**41,487**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,397	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	9,317
Changes in proportionate share	$	0	$	8,422
Differences between employer contributions and employer's proportionate share of system contributions	$	2,121	$	3,001
Total (prior to post-MD contributions)	$	4,518	$	20,740
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,222)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,166)
2nd Fiscal Year		(6,166)
3rd Fiscal Year		(6,166)
4th Fiscal Year		2,630
5th Fiscal Year		(355)
Thereafter		0
Total	$	(16,222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2842: Tualatin Valley Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09806538%
Employer's proportionate share at MD	0.10956294%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,222,862)
Employer's proportionate share of system NPL/(A) at MD	**$ 6,290,514**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,181,921
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,202,607)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,191,975
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 44,864
o Differences between employer contributions and employer's proportionate share of system contributions	$ (56,382)
Employer's Total Pension Expense/(Income)	**$ 6,180,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 339,216	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,318,634
Changes in proportionate share	$ 197,404	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 228,955
Total (prior to post-MD contributions)	$ 536,620	$ 1,547,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,010,969)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (563,589)
2nd Fiscal Year	(563,589)
3rd Fiscal Year	(563,589)
4th Fiscal Year	644,000
5th Fiscal Year	35,797
Thereafter	0
Total	$ (1,010,969)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00203075%
Employer's proportionate share at MD		0.00282131%
Employer's proportionate share of system NPL/(A) at prior MD	$	(46,031)
Employer's proportionate share of system NPL/(A) at MD	**$**	**161,984**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	390,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(30,968)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	159,447
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,085
o Differences between employer contributions and employer's proportionate share of system contributions	$	(225)
Employer's Total Pension Expense/(Income)	**$**	**162,307**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,735	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	33,956
Changes in proportionate share	$	13,573	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	498	$	1,596
Total (prior to post-MD contributions)	$	22,806	$	35,552
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(12,746)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(11,356)
2nd Fiscal Year		(11,356)
3rd Fiscal Year		(11,356)
4th Fiscal Year		19,440
5th Fiscal Year		1,883
Thereafter		0
Total	$	(12,746)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01776995%
Employer's proportionate share at MD		0.02173911%
Employer's proportionate share of system NPL/(A) at prior MD	$	(402,794)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,248,143**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,012,346
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(238,617)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,228,591
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	15,488
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,815
Employer's Total Pension Expense/(Income)	**$**	**1,250,894**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	67,306	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	261,639
Changes in proportionate share	$	68,147	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	27,036	$	0
Total (prior to post-MD contributions)	$	162,489	$	261,639
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(99,150)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (87,237)
2nd Fiscal Year	(87,237)
3rd Fiscal Year	(87,237)
4th Fiscal Year	148,996
5th Fiscal Year	13,566
Thereafter	0
Total	$ (99,150)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2845: Sunrise Water Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01592767%
Employer's proportionate share at MD		0.01415039%
Employer's proportionate share of system NPL/(A) at prior MD	$	(361,035)
Employer's proportionate share of system NPL/(A) at MD	**$**	**812,439**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,960,792
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(155,320)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	799,713
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,935)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,378)
Employer's Total Pension Expense/(Income)	**$**	**790,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,811	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 170,306
Changes in proportionate share	$ 0	$ 30,514
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 9,157
Total (prior to post-MD contributions)	$ 43,811	$ 209,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (166,166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,615)
2nd Fiscal Year	(80,615)
3rd Fiscal Year	(80,615)
4th Fiscal Year	74,768
5th Fiscal Year	910
Thereafter	0
Total	$ (166,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00272024%
Employer's proportionate share at MD		0.00278497%
Employer's proportionate share of system NPL/(A) at prior MD	$	(61,660)
Employer's proportionate share of system NPL/(A) at MD	**$**	**159,898**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	385,908
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(30,569)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	157,393
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	253
o Differences between employer contributions and employer's proportionate share of system contributions	$	(144)
Employer's Total Pension Expense/(Income)	**$**	**157,502**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,623	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	33,518
Changes in proportionate share	$	1,111	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	607
Total (prior to post-MD contributions)	$	9,734	$	34,125
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(24,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,924)
2nd Fiscal Year	(13,924)
3rd Fiscal Year	(13,924)
4th Fiscal Year	16,542
5th Fiscal Year	839
Thereafter	0
Total	$ (24,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01578623%
Employer's proportionate share at MD		0.01337773%
Employer's proportionate share of system NPL/(A) at prior MD	$	(357,829)
Employer's proportionate share of system NPL/(A) at MD	**$**	**768,077**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,853,726
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(146,839)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	756,046
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(9,398)
o Differences between employer contributions and employer's proportionate share of system contributions	$	730
Employer's Total Pension Expense/(Income)	**$**	**747,378**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,419	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 161,006
Changes in proportionate share	$ 0	$ 41,352
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,098	$ 13,000
Total (prior to post-MD contributions)	$ 60,517	$ 215,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154,841)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (76,076)
2nd Fiscal Year	(76,076)
3rd Fiscal Year	(76,076)
4th Fiscal Year	71,648
5th Fiscal Year	1,739
Thereafter	0
Total	$ (154,841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2848: Lane Transit District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00301574%
Employer's proportionate share at MD		0.00241487%
Employer's proportionate share of system NPL/(A) at prior MD	$	(68,358)
Employer's proportionate share of system NPL/(A) at MD	**$**	**138,649**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	334,624
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(26,507)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	136,477
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,345)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,984)
Employer's Total Pension Expense/(Income)	**$**	**129,148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,477	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 29,064
Changes in proportionate share	$ 0	$ 10,316
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 18,868
Total (prior to post-MD contributions)	$ 7,477	$ 58,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,771)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,497)
2nd Fiscal Year	(19,497)
3rd Fiscal Year	(19,497)
4th Fiscal Year	8,438
5th Fiscal Year	(718)
Thereafter	0
Total	$ (50,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00034155%
Employer's proportionate share at MD		0.00055054%
Employer's proportionate share of system NPL/(A) at prior MD	$	(7,742)
Employer's proportionate share of system NPL/(A) at MD	**$**	**31,609**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	76,287
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,043)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	31,114
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	816
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,128)
Employer's Total Pension Expense/(Income)	**$**	**30,802**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,705	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,626
Changes in proportionate share	$	3,588	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	4,662
Total (prior to post-MD contributions)	$	5,293	$	11,288
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,995)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,086)
2nd Fiscal Year		(3,086)
3rd Fiscal Year		(3,086)
4th Fiscal Year		3,084
5th Fiscal Year		179
Thereafter		0
Total	$	(5,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00057021%
Employer's proportionate share at MD		0.00087562%
Employer's proportionate share of system NPL/(A) at prior MD	$	(12,925)
Employer's proportionate share of system NPL/(A) at MD	**$**	**50,273**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	121,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(9,611)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	49,486
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,192
o Differences between employer contributions and employer's proportionate share of system contributions	$	953
Employer's Total Pension Expense/(Income)	**$**	**51,631**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,711	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	10,538
Changes in proportionate share	$	5,243	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,636	$	0
Total (prior to post-MD contributions)	$	11,590	$	10,538
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,052

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,267)
2nd Fiscal Year		(2,267)
3rd Fiscal Year		(2,267)
4th Fiscal Year		7,027
5th Fiscal Year		825
Thereafter		0
Total	$	1,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2852: Ochoco Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00351697%
Employer's proportionate share at MD		0.00351786%
Employer's proportionate share of system NPL/(A) at prior MD	$	(79,720)
Employer's proportionate share of system NPL/(A) at MD	**$**	**201,977**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	487,463
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(38,613)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	198,813
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,192
Employer's Total Pension Expense/(Income)	**$**	**201,009**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,892	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	42,339
Changes in proportionate share	$	15	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	9,308	$	0
Total (prior to post-MD contributions)	$	20,215	$	42,339
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(22,124)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,530)
2nd Fiscal Year	(15,530)
3rd Fiscal Year	(15,530)
4th Fiscal Year	22,767
5th Fiscal Year	1,699
Thereafter	0
Total	$ (22,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00042874%
Employer's proportionate share at MD		0.00052926%
Employer's proportionate share of system NPL/(A) at prior MD	$	(9,718)
Employer's proportionate share of system NPL/(A) at MD	**$**	**30,387**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	73,339
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,809)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	29,911
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	392
○ Differences between employer contributions and employer's proportionate share of system contributions	$	464
Employer's Total Pension Expense/(Income)	**$**	**30,767**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,639	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,370
Changes in proportionate share	$	1,726	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,831	$	0
Total (prior to post-MD contributions)	$	5,196	$	6,370
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,174)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,811)
2nd Fiscal Year		(1,811)
3rd Fiscal Year		(1,811)
4th Fiscal Year		3,870
5th Fiscal Year		388
Thereafter		0
Total	$	(1,174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2854: Sunset Empire Transportation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06738475%
Employer's proportionate share at MD	0.08710214%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,527,420)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,000,936**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,069,572
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (956,068)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,922,598
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 76,939
o Differences between employer contributions and employer's proportionate share of system contributions	$ (83,013)
Employer's Total Pension Expense/(Income)	**$ 4,916,524**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 269,676	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,048,309
Changes in proportionate share	$ 338,531	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 340,581
Total (prior to post-MD contributions)	$ 608,207	$ 1,388,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (780,683)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (444,968)
2nd Fiscal Year	(444,968)
3rd Fiscal Year	(444,968)
4th Fiscal Year	519,797
5th Fiscal Year	34,424
Thereafter	0
Total	$ (780,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00024161%
Employer's proportionate share at MD		0.00024522%
Employer's proportionate share of system NPL/(A) at prior MD	$	(5,477)
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,079**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	33,980
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,692)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	13,859
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	14
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(811)
Employer's Total Pension Expense/(Income)	**$**	**13,062**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	759	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,951
Changes in proportionate share	$	62	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,251
Total (prior to post-MD contributions)	$	821	$	6,202
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,381)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,033)
2nd Fiscal Year		(2,033)
3rd Fiscal Year		(2,033)
4th Fiscal Year		806
5th Fiscal Year		(89)
Thereafter		0
Total	$	(5,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02513985%
Employer's proportionate share at MD		0.02428779%
Employer's proportionate share of system NPL/(A) at prior MD	$	(569,849)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,394,474**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,365,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(266,592)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,372,630
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,325)
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,769
Employer's Total Pension Expense/(Income)	**$**	**1,375,074**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	75,197	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	292,313
Changes in proportionate share	$	0	$	14,629
Differences between employer contributions and employer's proportionate share of system contributions	$	22,777	$	0
Total (prior to post-MD contributions)	$	97,974	$	306,942
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(208,968)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (119,938)
2nd Fiscal Year	(119,938)
3rd Fiscal Year	(119,938)
4th Fiscal Year	144,335
5th Fiscal Year	6,512
Thereafter	0
Total	$ (208,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00123609%
Employer's proportionate share at MD		0.00100344%
Employer's proportionate share of system NPL/(A) at prior MD	$	(28,019)
Employer's proportionate share of system NPL/(A) at MD	**$**	**57,612**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	139,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(11,014)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	56,710
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(908)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(743)
Employer's Total Pension Expense/(Income)	**$**	**55,059**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	3,107	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	12,077
Changes in proportionate share	$	0	$	3,994
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,697
Total (prior to post-MD contributions)	$	3,107	$	18,768
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,661)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,707)
2nd Fiscal Year	(6,707)
3rd Fiscal Year	(6,707)
4th Fiscal Year	4,550
5th Fiscal Year	(90)
Thereafter	0
Total	$ (15,661)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03345549%
Employer's proportionate share at MD	0.03291621%
Employer's proportionate share of system NPL/(A) at prior MD	$ (758,341)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,889,871**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,561,134
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (361,301)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,860,267
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (2,104)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (34,856)
Employer's Total Pension Expense/(Income)	**$ 1,823,307**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,911	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 396,160
Changes in proportionate share	$ 0	$ 9,259
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 138,042
Total (prior to post-MD contributions)	$ 101,911	$ 543,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (441,550)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (202,820)
2nd Fiscal Year	(202,820)
3rd Fiscal Year	(202,820)
4th Fiscal Year	164,768
5th Fiscal Year	2,142
Thereafter	0
Total	$ (441,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00580937%
Employer's proportionate share at MD		0.00658571%
Employer's proportionate share of system NPL/(A) at prior MD	$	(131,682)
Employer's proportionate share of system NPL/(A) at MD	**$**	**378,116**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	912,569
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(72,287)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	372,193
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,029
o Differences between employer contributions and employer's proportionate share of system contributions	$	(5,373)
Employer's Total Pension Expense/(Income)	**$**	**369,849**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	20,390	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	79,262
Changes in proportionate share	$	13,330	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	21,686
Total (prior to post-MD contributions)	$	33,720	$	100,948
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(67,228)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,528)
2nd Fiscal Year	(35,528)
3rd Fiscal Year	(35,528)
4th Fiscal Year	37,462
5th Fiscal Year	1,896
Thereafter	0
Total	$ (67,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00010832%
Employer's proportionate share at MD		0.00016671%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,455)
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,572**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,101
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,830)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	9,422
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	228
○ Differences between employer contributions and employer's proportionate share of system contributions	$	366
Employer's Total Pension Expense/(Income)	**$**	**10,016**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	516	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,006
Changes in proportionate share	$	1,002	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,451	$	0
Total (prior to post-MD contributions)	$	2,969	$	2,006
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	963

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (246)
2nd Fiscal Year	(246)
3rd Fiscal Year	(246)
4th Fiscal Year	1,498
5th Fiscal Year	203
Thereafter	0
Total	$ 963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00332028%
Employer's proportionate share at MD		0.00419075%
Employer's proportionate share of system NPL/(A) at prior MD	$	(75,261)
Employer's proportionate share of system NPL/(A) at MD	**$**	**240,610**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	580,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(45,999)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	236,841
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,397
o Differences between employer contributions and employer's proportionate share of system contributions	$	(983)
Employer's Total Pension Expense/(Income)	**$**	**239,255**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	12,975	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	50,437
Changes in proportionate share	$	14,945	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	84	$	4,433
Total (prior to post-MD contributions)	$	28,004	$	54,870
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(26,866)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,703)
2nd Fiscal Year	(18,703)
3rd Fiscal Year	(18,703)
4th Fiscal Year	27,110
5th Fiscal Year	2,132
Thereafter	0
Total	$ (26,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00061365%
Employer's proportionate share at MD		0.00053183%
Employer's proportionate share of system NPL/(A) at prior MD	$	(13,910)
Employer's proportionate share of system NPL/(A) at MD	**$**	**30,535**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	73,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(5,838)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	30,056
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(319)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,070)
Employer's Total Pension Expense/(Income)	**$**	**28,667**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,647	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,401
Changes in proportionate share	$	0	$	1,405
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	4,259
Total (prior to post-MD contributions)	$	1,647	$	12,065
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(10,418)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,069)
2nd Fiscal Year	(4,069)
3rd Fiscal Year	(4,069)
4th Fiscal Year	1,973
5th Fiscal Year	(184)
Thereafter	0
Total	$ (10,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2866: Jefferson Behavioral Health

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00005487%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,150**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(602)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,101
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	214
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(92)
Employer's Total Pension Expense/(Income)	**$**	**3,223**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	170	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	660
Changes in proportionate share	$	942	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	407
Total (prior to post-MD contributions)	$	1,112	$	1,067
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	45

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (154)
2nd Fiscal Year	(154)
3rd Fiscal Year	(154)
4th Fiscal Year	446
5th Fiscal Year	62
Thereafter	0
Total	$ 45

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2867: West Multnomah Soil And Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00567264%
Employer's proportionate share at MD		0.00741222%
Employer's proportionate share of system NPL/(A) at prior MD	$	(128,583)
Employer's proportionate share of system NPL/(A) at MD	**$**	**425,570**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,027,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(81,359)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	418,903
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,788
o Differences between employer contributions and employer's proportionate share of system contributions	$	535
Employer's Total Pension Expense/(Income)	**$**	**426,226**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	22,949	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	89,209
Changes in proportionate share	$	29,867	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,726	$	2,202
Total (prior to post-MD contributions)	$	56,542	$	91,411
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(34,869)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,026)
2nd Fiscal Year	(30,026)
3rd Fiscal Year	(30,026)
4th Fiscal Year	50,610
5th Fiscal Year	4,599
Thereafter	0
Total	$ (34,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00302671%
Employer's proportionate share at MD		0.00205006%
Employer's proportionate share of system NPL/(A) at prior MD	$	(68,607)
Employer's proportionate share of system NPL/(A) at MD	**$**	**117,703**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	284,073
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(22,502)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	115,860
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(3,811)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,319
Employer's Total Pension Expense/(Income)	**$**	**113,368**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	6,347	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	24,673
Changes in proportionate share	$	0	$	16,768
Differences between employer contributions and employer's proportionate share of system contributions	$	7,883	$	1,700
Total (prior to post-MD contributions)	$	14,230	$	43,141
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(28,911)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,822)
2nd Fiscal Year	(12,822)
3rd Fiscal Year	(12,822)
4th Fiscal Year	9,787
5th Fiscal Year	(232)
Thereafter	0
Total	$ (28,911)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00085802%
Employer's proportionate share at MD		0.00083115%
Employer's proportionate share of system NPL/(A) at prior MD	$	(19,449)
Employer's proportionate share of system NPL/(A) at MD	**$**	**47,720**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	115,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(9,123)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	46,973
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(105)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(362)
Employer's Total Pension Expense/(Income)	**$**	**46,506**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,573	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	10,003
Changes in proportionate share	$	0	$	461
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,433
Total (prior to post-MD contributions)	$	2,573	$	11,897
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,324)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(4,655)
2nd Fiscal Year		(4,655)
3rd Fiscal Year		(4,655)
4th Fiscal Year		4,513
5th Fiscal Year		128
Thereafter		0
Total	$	(9,324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00004608%
Employer's proportionate share at MD		0.00004584%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,045)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,632**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,352
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(503)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,591
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(153)
Employer's Total Pension Expense/(Income)	**$**	**2,437**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	142	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	552
Changes in proportionate share	$	0	$	4
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	613
Total (prior to post-MD contributions)	$	142	$	1,169
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,027)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(385)
2nd Fiscal Year		(385)
3rd Fiscal Year		(385)
4th Fiscal Year		147
5th Fiscal Year		(19)
Thereafter		0
Total	$	(1,027)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00047905%
Employer's proportionate share at MD		0.00042925%
Employer's proportionate share of system NPL/(A) at prior MD	$	(10,859)
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,645**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	59,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(4,712)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	24,259
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(194)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(620)
Employer's Total Pension Expense/(Income)	**$**	**23,445**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,329	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	5,166
Changes in proportionate share	$	0	$	855
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,443
Total (prior to post-MD contributions)	$	1,329	$	8,464
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,135)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,977)
2nd Fiscal Year		(2,977)
3rd Fiscal Year		(2,977)
4th Fiscal Year		1,859
5th Fiscal Year		(63)
Thereafter		0
Total	$	(7,135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2874: Umatilla-Morrow Radio and Data District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00063157%
Employer's proportionate share at MD		0.00056529%
Employer's proportionate share of system NPL/(A) at prior MD	$	(14,316)
Employer's proportionate share of system NPL/(A) at MD	**$**	**32,456**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	78,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,205)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	31,947
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(259)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,437
Employer's Total Pension Expense/(Income)	**$**	**33,125**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,750	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,803
Changes in proportionate share	$	0	$	1,138
Differences between employer contributions and employer's proportionate share of system contributions	$	6,032	$	0
Total (prior to post-MD contributions)	$	7,782	$	7,941
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(159)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,670)
2nd Fiscal Year		(1,670)
3rd Fiscal Year		(1,670)
4th Fiscal Year		4,365
5th Fiscal Year		487
Thereafter		0
Total	$	(159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2876: Oregon Municipal Electric Utilities Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00059329%
Employer's proportionate share at MD		0.00057056%
Employer's proportionate share of system NPL/(A) at prior MD	$	(13,448)
Employer's proportionate share of system NPL/(A) at MD	**$**	**32,758**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	79,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,263)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	32,245
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(89)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,426
Employer's Total Pension Expense/(Income)	**$**	**35,582**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,767	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,867
Changes in proportionate share	$	0	$	390
Differences between employer contributions and employer's proportionate share of system contributions	$	13,798	$	0
Total (prior to post-MD contributions)	$	15,565	$	7,257
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	8,308

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	462
2nd Fiscal Year		462
3rd Fiscal Year		462
4th Fiscal Year		6,063
5th Fiscal Year		859
Thereafter		0
Total	$	8,308

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2877: Mid-Columbia Fire And Rescue V1-801

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00144395%
Employer's proportionate share at MD		0.02005360%
Employer's proportionate share of system NPL/(A) at prior MD	$	(32,730)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,151,370**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,778,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(220,116)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,133,334
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	72,616
o Differences between employer contributions and employer's proportionate share of system contributions	$	24,925
Employer's Total Pension Expense/(Income)	**$**	**1,230,875**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	62,088	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	241,353
Changes in proportionate share	$	319,513	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	95,747	$	7,359
Total (prior to post-MD contributions)	$	477,348	$	248,712
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	228,636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,506)
2nd Fiscal Year	(3,506)
3rd Fiscal Year	(3,506)
4th Fiscal Year	205,131
5th Fiscal Year	34,022
Thereafter	0
Total	$ 228,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00039063%
Employer's proportionate share at MD		0.00081905%
Employer's proportionate share of system NPL/(A) at prior MD	$	(8,854)
Employer's proportionate share of system NPL/(A) at MD	**$**	**47,025**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	113,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(8,990)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	46,289
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,672
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,074
Employer's Total Pension Expense/(Income)	**$**	**49,035**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,536	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	9,858
Changes in proportionate share	$	7,355	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,169	$	0
Total (prior to post-MD contributions)	$	14,060	$	9,858
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,202

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,381)
2nd Fiscal Year		(1,381)
3rd Fiscal Year		(1,381)
4th Fiscal Year		7,298
5th Fiscal Year		1,048
Thereafter		0
Total	$	4,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2879: LaGrande Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 1,832
Employer's Total Pension Expense/(Income)	**$ 1,832**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,739	$ 0
Total (prior to post-MD contributions)	$ 7,739	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,739

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,832
2nd Fiscal Year	1,832
3rd Fiscal Year	1,832
4th Fiscal Year	1,671
5th Fiscal Year	572
Thereafter	0
Total	$ 7,739

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2880: Oregon Health & Science University

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	4.26399394%
Employer's proportionate share at MD	3.97698767%
Employer's proportionate share of system NPL/(A) at prior MD	$ (96,652,577)
Employer's proportionate share of system NPL/(A) at MD	**$ 228,337,209**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 551,083,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (43,653,004)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 224,760,388
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (1,119,923)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (1,334,054)
Employer's Total Pension Expense/(Income)	**$ 222,306,411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,313,098	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 47,864,655
Changes in proportionate share	$ 0	$ 4,927,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,584,472
Total (prior to post-MD contributions)	$ 12,313,098	$ 58,376,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,063,691)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,493,405)
2nd Fiscal Year	(22,493,405)
3rd Fiscal Year	(22,493,405)
4th Fiscal Year	21,136,057
5th Fiscal Year	280,466
Thereafter	0
Total	$ (46,063,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2881: Lake Chinook Fire and Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	724
Employer's Total Pension Expense/(Income)	**$**	**724**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,150	$	0
Total (prior to post-MD contributions)	$	3,150	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,150

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	724
2nd Fiscal Year		724
3rd Fiscal Year		724
4th Fiscal Year		705
5th Fiscal Year		273
Thereafter		0
Total	$	3,150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2883: Lane Fire Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03171987%
Employer's proportionate share at MD	0.03668098%
Employer's proportionate share of system NPL/(A) at prior MD	$ (718,999)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,106,024**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,082,811
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (402,625)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,073,034
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 19,359
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 9,132
Employer's Total Pension Expense/(Income)	**$ 2,101,525**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 113,567	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 441,470
Changes in proportionate share	$ 85,178	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 35,562	$ 0
Total (prior to post-MD contributions)	$ 234,307	$ 441,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (207,163)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (156,339)
2nd Fiscal Year	(156,339)
3rd Fiscal Year	(156,339)
4th Fiscal Year	242,444
5th Fiscal Year	19,409
Thereafter	0
Total	$ (207,163)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	38,126
Employer's Total Pension Expense/(Income)	**$**	**38,126**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	158,684	$	0
Total (prior to post-MD contributions)	$	158,684	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	158,684

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	38,126
2nd Fiscal Year		38,126
3rd Fiscal Year		38,126
4th Fiscal Year		33,591
5th Fiscal Year		10,715
Thereafter		0
Total	$	158,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 0
o Differences between employer contributions and employer's proportionate share of system contributions	$ 2,039
Employer's Total Pension Expense/(Income)	**$ 2,039**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,713	$ 0
Total (prior to post-MD contributions)	$ 8,713	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,713

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,039
2nd Fiscal Year	2,039
3rd Fiscal Year	2,039
4th Fiscal Year	1,911
5th Fiscal Year	685
Thereafter	0
Total	$ 8,713

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2900: Clatsop Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03472124%
Employer's proportionate share at MD		0.03901406%
Employer's proportionate share of system NPL/(A) at prior MD	$	(787,031)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,239,977**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,406,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(428,234)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,204,889
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	16,751
o Differences between employer contributions and employer's proportionate share of system contributions	$	(8,220)
Employer's Total Pension Expense/(Income)	**$**	**2,213,420**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	120,791	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	469,550
Changes in proportionate share	$	73,704	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	14,836	$	54,303
Total (prior to post-MD contributions)	$	209,331	$	523,853
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(314,522)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (188,055)
2nd Fiscal Year	(188,055)
3rd Fiscal Year	(188,055)
4th Fiscal Year	236,900
5th Fiscal Year	12,742
Thereafter	0
Total	$ (314,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08528914%
Employer's proportionate share at MD		0.08246021%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,933,261)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,734,421**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,426,349
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(905,116)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,660,258
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(11,039)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(32,590)
Employer's Total Pension Expense/(Income)	**$**	**4,616,629**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	255,304	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	992,442
Changes in proportionate share	$	0	$	48,570
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	136,835
Total (prior to post-MD contributions)	$	255,304	$	1,177,847
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(922,543)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(459,133)
2nd Fiscal Year		(459,133)
3rd Fiscal Year		(459,133)
4th Fiscal Year		445,816
5th Fiscal Year		9,040
Thereafter		0
Total	$	(922,543)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05670943%
Employer's proportionate share at MD	0.06047771%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,285,441)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,472,304**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 8,380,277
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (663,827)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,417,912
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 14,704
o Differences between employer contributions and employer's proportionate share of system contributions	$ (52,973)
Employer's Total Pension Expense/(Income)	**$ 3,379,643**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 187,244	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 727,874
Changes in proportionate share	$ 64,699	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 221,110
Total (prior to post-MD contributions)	$ 251,943	$ 948,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (697,041)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (343,007)
2nd Fiscal Year	(343,007)
3rd Fiscal Year	(343,007)
4th Fiscal Year	324,279
5th Fiscal Year	7,701
Thereafter	0
Total	$ (697,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2903: Umpqua Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.10609149%
Employer's proportionate share at MD		0.10678295%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,404,791)
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,130,902**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,796,703
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,172,092)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	6,034,863
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,698
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(38,791)
Employer's Total Pension Expense/(Income)	**$**	**5,998,770**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 330,609	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,285,176
Changes in proportionate share	$ 11,872	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 166,587
Total (prior to post-MD contributions)	$ 342,481	$ 1,451,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,109,282)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (574,156)
2nd Fiscal Year	(574,156)
3rd Fiscal Year	(574,156)
4th Fiscal Year	595,520
5th Fiscal Year	17,665
Thereafter	0
Total	$ (1,109,282)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2904: Lane Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.38295440%
Employer's proportionate share at MD	0.38736079%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,680,484)
Employer's proportionate share of system NPL/(A) at MD	**$ 22,240,170**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 53,675,822
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,251,827)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 21,891,786
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 17,194
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (226,239)
Employer's Total Pension Expense/(Income)	**$ 21,682,741**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,199,303	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,662,044
Changes in proportionate share	$ 75,654	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 966,621
Total (prior to post-MD contributions)	$ 1,274,957	$ 5,628,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,353,708)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,160,896)
2nd Fiscal Year	(2,160,896)
3rd Fiscal Year	(2,160,896)
4th Fiscal Year	2,089,156
5th Fiscal Year	39,825
Thereafter	0
Total	$ (4,353,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16560255%
Employer's proportionate share at MD	0.14963427%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,753,737)
Employer's proportionate share of system NPL/(A) at MD	**$ 8,591,194**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 20,734,526
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,642,445)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 8,456,616
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (62,310)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (165,455)
Employer's Total Pension Expense/(Income)	**$ 8,228,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 463,281	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,800,909
Changes in proportionate share	$ 0	$ 274,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 699,826
Total (prior to post-MD contributions)	$ 463,281	$ 2,774,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,311,616)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (981,749)
2nd Fiscal Year	(981,749)
3rd Fiscal Year	(981,749)
4th Fiscal Year	668,531
5th Fiscal Year	(34,901)
Thereafter	0
Total	$ (2,311,616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06400715%
Employer's proportionate share at MD		0.06718789%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,450,859)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,857,567**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,310,094
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(737,481)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,797,139
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	12,412
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(49,507)
Employer's Total Pension Expense/(Income)	**$**	**3,760,044**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	208,020	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	808,633
Changes in proportionate share	$	54,611	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	19,359	$	241,493
Total (prior to post-MD contributions)	$	281,990	$	1,050,126
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(768,136)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(375,644)
2nd Fiscal Year		(375,644)
3rd Fiscal Year		(375,644)
4th Fiscal Year		356,875
5th Fiscal Year		1,921
Thereafter		0
Total	$	(768,136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2908: Clackamas Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21535132%
Employer's proportionate share at MD	0.19112669%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,881,400)
Employer's proportionate share of system NPL/(A) at MD	**$ 10,973,465**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 26,484,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,097,883)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 10,801,570
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (94,527)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (97,084)
Employer's Total Pension Expense/(Income)	**$ 10,609,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 591,745	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,300,287
Changes in proportionate share	$ 0	$ 415,917
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 376,919
Total (prior to post-MD contributions)	$ 591,745	$ 3,093,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,501,378)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,154,669)
2nd Fiscal Year	(1,154,669)
3rd Fiscal Year	(1,154,669)
4th Fiscal Year	960,353
5th Fiscal Year	2,276
Thereafter	0
Total	$ (2,501,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.21594803%
Employer's proportionate share at MD	0.20103454%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,894,926)
Employer's proportionate share of system NPL/(A) at MD	**$ 11,542,320**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 27,856,961
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,206,635)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 11,361,514
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (58,194)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (189,492)
Employer's Total Pension Expense/(Income)	**$ 11,113,828**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 622,420	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,419,532
Changes in proportionate share	$ 0	$ 256,052
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 780,684
Total (prior to post-MD contributions)	$ 622,420	$ 3,456,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,833,848)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,260,668)
2nd Fiscal Year	(1,260,668)
3rd Fiscal Year	(1,260,668)
4th Fiscal Year	964,106
5th Fiscal Year	(15,949)
Thereafter	0
Total	$ (2,833,848)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2918: Portland Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.03404468%
Employer's proportionate share at MD	1.07067611%
Employer's proportionate share of system NPL/(A) at prior MD	$ (23,438,843)
Employer's proportionate share of system NPL/(A) at MD	**$ 61,472,455**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 148,361,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (11,752,168)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 60,509,511
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 142,939
o Differences between employer contributions and employer's proportionate share of system contributions	$ (769,332)
Employer's Total Pension Expense/(Income)	**$ 59,883,118**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,314,906	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 12,886,020
Changes in proportionate share	$ 628,932	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,245,064
Total (prior to post-MD contributions)	$ 3,943,838	$ 16,131,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,187,246)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,021,365)
2nd Fiscal Year	(6,021,365)
3rd Fiscal Year	(6,021,365)
4th Fiscal Year	5,756,052
5th Fiscal Year	120,796
Thereafter	0
Total	$ (12,187,246)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2919: Chemeketa Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.29810265%
Employer's proportionate share at MD	0.30014823%
Employer's proportionate share of system NPL/(A) at prior MD	$ (6,757,137)
Employer's proportionate share of system NPL/(A) at MD	**$ 17,232,895**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 41,590,950
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,294,547)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 16,962,947
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 7,982
o Differences between employer contributions and employer's proportionate share of system contributions	$ (272,956)
Employer's Total Pension Expense/(Income)	**$ 16,697,973**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 929,285	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,612,405
Changes in proportionate share	$ 35,121	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,135,288
Total (prior to post-MD contributions)	$ 964,406	$ 4,747,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,783,287)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,777,375)
2nd Fiscal Year	(1,777,375)
3rd Fiscal Year	(1,777,375)
4th Fiscal Year	1,537,486
5th Fiscal Year	11,350
Thereafter	0
Total	$ (3,783,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16757515%
Employer's proportionate share at MD	0.16520408%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,798,451)
Employer's proportionate share of system NPL/(A) at MD	**$ 9,485,128**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 22,892,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,813,346)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 9,336,547
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (9,252)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (63,707)
Employer's Total Pension Expense/(Income)	**$ 9,263,588**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 511,486	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,988,298
Changes in proportionate share	$ 0	$ 40,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 275,319
Total (prior to post-MD contributions)	$ 511,486	$ 2,304,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,792,841)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (905,397)
2nd Fiscal Year	(905,397)
3rd Fiscal Year	(905,397)
4th Fiscal Year	903,538
5th Fiscal Year	19,812
Thereafter	0
Total	$ (1,792,841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2995: Oregon Coast Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01497336%
Employer's proportionate share at MD		0.01995933%
Employer's proportionate share of system NPL/(A) at prior MD	$	(339,403)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,145,957**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,765,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(219,082)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,128,006
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	19,456
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(469)
Employer's Total Pension Expense/(Income)	**$**	**1,146,993**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	61,796	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	240,219
Changes in proportionate share	$	85,604	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	30,088	$	38,838
Total (prior to post-MD contributions)	$	177,488	$	279,057
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(101,569)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (81,585)
2nd Fiscal Year	(81,585)
3rd Fiscal Year	(81,585)
4th Fiscal Year	133,318
5th Fiscal Year	9,868
Thereafter	0
Total	$ (101,569)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2996: Columbia Gorge Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04866030%
Employer's proportionate share at MD		0.05487119%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,102,990)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,150,408**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,603,393
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(602,288)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,101,058
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	24,235
o Differences between employer contributions and employer's proportionate share of system contributions	$	(6,498)
Employer's Total Pension Expense/(Income)	**$**	**3,118,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 169,886	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 660,397
Changes in proportionate share	$ 106,636	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 35,569	$ 72,064
Total (prior to post-MD contributions)	$ 312,091	$ 732,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (420,370)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (258,750)
2nd Fiscal Year	(258,750)
3rd Fiscal Year	(258,750)
4th Fiscal Year	337,293
5th Fiscal Year	18,588
Thereafter	0
Total	$ (420,370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2997: Tillamook Bay Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01395341%
Employer's proportionate share at MD		0.01028858%
Employer's proportionate share of system NPL/(A) at prior MD	$	(316,284)
Employer's proportionate share of system NPL/(A) at MD	**$**	**590,715**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,425,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(112,932)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	581,462
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(14,301)
o Differences between employer contributions and employer's proportionate share of system contributions	$	384
Employer's Total Pension Expense/(Income)	**$**	**567,545**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,854	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 123,827
Changes in proportionate share	$ 0	$ 62,922
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,094	$ 3,605
Total (prior to post-MD contributions)	$ 37,948	$ 190,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (152,406)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,760)
2nd Fiscal Year	(65,760)
3rd Fiscal Year	(65,760)
4th Fiscal Year	47,141
5th Fiscal Year	(2,268)
Thereafter	0
Total	$ (152,406)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07042177%
Employer's proportionate share at MD	0.07275499%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,596,261)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,177,200**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,081,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (798,588)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,111,765
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 9,104
o Differences between employer contributions and employer's proportionate share of system contributions	$ (58,309)
Employer's Total Pension Expense/(Income)	**$ 4,062,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 225,256	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 875,636
Changes in proportionate share	$ 40,060	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 247,477
Total (prior to post-MD contributions)	$ 265,316	$ 1,123,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (857,797)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (415,806)
2nd Fiscal Year	(415,806)
3rd Fiscal Year	(415,806)
4th Fiscal Year	384,284
5th Fiscal Year	5,338
Thereafter	0
Total	$ (857,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2999: Central Oregon Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.23174417%
Employer's proportionate share at MD	0.24676204%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,252,979)
Employer's proportionate share of system NPL/(A) at MD	**$ 14,167,747**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 34,193,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,708,559)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 13,945,814
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 58,601
o Differences between employer contributions and employer's proportionate share of system contributions	$ (99,476)
Employer's Total Pension Expense/(Income)	**$ 13,904,939**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 763,997	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,969,881
Changes in proportionate share	$ 257,845	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 414,152
Total (prior to post-MD contributions)	$ 1,021,842	$ 3,384,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,362,191)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,284,271)
2nd Fiscal Year	(1,284,271)
3rd Fiscal Year	(1,284,271)
4th Fiscal Year	1,425,747
5th Fiscal Year	64,874
Thereafter	0
Total	$ (2,362,191)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08416892%
Employer's proportionate share at MD		0.08816289%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,907,869)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,061,838**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,216,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(967,711)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,982,546
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	15,585
○ Differences between employer contributions and employer's proportionate share of system contributions	$	21,481
Employer's Total Pension Expense/(Income)	**$**	**5,019,612**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	272,960	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,061,076
Changes in proportionate share	$	68,573	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	148,779	$	44,397
Total (prior to post-MD contributions)	$	490,312	$	1,105,473
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(615,161)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(407,173)
2nd Fiscal Year		(407,173)
3rd Fiscal Year		(407,173)
4th Fiscal Year		561,788
5th Fiscal Year		44,571
Thereafter		0
Total	$	(615,161)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01020928%
Employer's proportionate share at MD		0.00988262%
Employer's proportionate share of system NPL/(A) at prior MD	$	(231,415)
Employer's proportionate share of system NPL/(A) at MD	**$**	**567,407**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,369,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(108,476)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	558,519
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,275)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,772
Employer's Total Pension Expense/(Income)	**$**	**560,016**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	30,597	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	118,941
Changes in proportionate share	$	0	$	5,609
Differences between employer contributions and employer's proportionate share of system contributions	$	11,277	$	0
Total (prior to post-MD contributions)	$	41,874	$	124,550
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(82,676)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (48,300)
2nd Fiscal Year	(48,300)
3rd Fiscal Year	(48,300)
4th Fiscal Year	59,303
5th Fiscal Year	2,922
Thereafter	0
Total	$ (82,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3016: Burnt River High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00616456%
Employer's proportionate share at MD		0.00724021%
Employer's proportionate share of system NPL/(A) at prior MD	$	(139,733)
Employer's proportionate share of system NPL/(A) at MD	**$**	**415,694**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,003,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(79,471)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	409,182
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,197
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,116
Employer's Total Pension Expense/(Income)	**$**	**418,495**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	22,416	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	87,139
Changes in proportionate share	$	18,468	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	20,159	$	0
Total (prior to post-MD contributions)	$	61,043	$	87,139
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(26,096)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,169)
2nd Fiscal Year	(27,169)
3rd Fiscal Year	(27,169)
4th Fiscal Year	50,823
5th Fiscal Year	4,590
Thereafter	0
Total	$ (26,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01990303%
Employer's proportionate share at MD	0.01885661%
Employer's proportionate share of system NPL/(A) at prior MD	$ (451,145)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,082,645**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 2,612,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (206,978)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,065,686
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (4,083)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 13,170
Employer's Total Pension Expense/(Income)	**$ 1,074,773**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 58,382	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 226,947
Changes in proportionate share	$ 0	$ 17,967
Differences between employer contributions and employer's proportionate share of system contributions	$ 55,734	$ 0
Total (prior to post-MD contributions)	$ 114,116	$ 244,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (130,798)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (85,929)
2nd Fiscal Year	(85,929)
3rd Fiscal Year	(85,929)
4th Fiscal Year	119,152
5th Fiscal Year	7,835
Thereafter	0
Total	$ (130,798)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3037: Alsea School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01876236%
Employer's proportionate share at MD		0.01860108%
Employer's proportionate share of system NPL/(A) at prior MD	$	(425,289)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,067,974**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,577,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(204,173)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,051,244
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(629)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,106
Employer's Total Pension Expense/(Income)	**$**	**1,051,721**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	57,591	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	223,872
Changes in proportionate share	$	0	$	2,769
Differences between employer contributions and employer's proportionate share of system contributions	$	22,187	$	14,171
Total (prior to post-MD contributions)	$	79,778	$	240,812
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(161,034)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (93,251)
2nd Fiscal Year	(93,251)
3rd Fiscal Year	(93,251)
4th Fiscal Year	111,721
5th Fiscal Year	6,998
Thereafter	0
Total	$ (161,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3039: Corvallis School District 509J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.32033666%
Employer's proportionate share at MD	0.29210349%
Employer's proportionate share of system NPL/(A) at prior MD	$ (7,261,118)
Employer's proportionate share of system NPL/(A) at MD	**$ 16,771,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 40,476,206
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,206,244)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 16,508,297
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (110,168)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 130,402
Employer's Total Pension Expense/(Income)	**$ 16,528,531**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 904,378	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,515,584
Changes in proportionate share	$ 0	$ 484,741
Differences between employer contributions and employer's proportionate share of system contributions	$ 627,061	$ 43,606
Total (prior to post-MD contributions)	$ 1,531,439	$ 4,043,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,512,492)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,451,630)
2nd Fiscal Year	(1,451,630)
3rd Fiscal Year	(1,451,630)
4th Fiscal Year	1,747,247
5th Fiscal Year	95,152
Thereafter	0
Total	$ (2,512,492)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07520112%
Employer's proportionate share at MD		0.06774442%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,704,595)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,889,520**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,387,211
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(743,590)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,828,592
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(29,097)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	22,314
Employer's Total Pension Expense/(Income)	**$**	**3,821,809**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	209,743	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	815,331
Changes in proportionate share	$	0	$	128,025
Differences between employer contributions and employer's proportionate share of system contributions	$	117,023	$	15,418
Total (prior to post-MD contributions)	$	326,766	$	958,774
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(632,008)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (348,137)
2nd Fiscal Year	(348,137)
3rd Fiscal Year	(348,137)
4th Fiscal Year	394,332
5th Fiscal Year	18,070
Thereafter	0
Total	$ (632,008)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3049: Monroe Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	107
Employer's Total Pension Expense/(Income)	**$**	**107**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	473	$	0
Total (prior to post-MD contributions)	$	473	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	107
2nd Fiscal Year		107
3rd Fiscal Year		107
4th Fiscal Year		107
5th Fiscal Year		45
Thereafter		0
Total	$	473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3075: West Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.50759552%
Employer's proportionate share at MD	0.49006718%
Employer's proportionate share of system NPL/(A) at prior MD	$ (11,505,742)
Employer's proportionate share of system NPL/(A) at MD	**$ 28,137,018**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 67,907,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,379,173)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 27,696,261
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (68,397)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 197,097
Employer's Total Pension Expense/(Income)	**$ 27,824,961**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,517,290	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 5,898,157
Changes in proportionate share	$ 0	$ 300,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 844,463	$ 0
Total (prior to post-MD contributions)	$ 2,361,753	$ 6,199,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,837,352)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,340,673)
2nd Fiscal Year	(2,340,673)
3rd Fiscal Year	(2,340,673)
4th Fiscal Year	3,006,636
5th Fiscal Year	178,031
Thereafter	0
Total	$ (3,837,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	695	$	0
Total (prior to post-MD contributions)	$	695	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	695

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	158
2nd Fiscal Year		158
3rd Fiscal Year		158
4th Fiscal Year		158
5th Fiscal Year		63
Thereafter		0
Total	$	695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3094: Damascus-Union School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	145
Employer's Total Pension Expense/(Income)	**$**	**145**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	637	$	0
Total (prior to post-MD contributions)	$	637	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	637

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	145
2nd Fiscal Year		145
3rd Fiscal Year		145
4th Fiscal Year		145
5th Fiscal Year		57
Thereafter		0
Total	$	637

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3102: Molalla Elementary School 35

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	0
o Differences between employer contributions and employer's proportionate share of system contributions	$	220
Employer's Total Pension Expense/(Income)	**$**	**220**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	970	$	0
Total (prior to post-MD contributions)	$	970	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	970

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	220
2nd Fiscal Year		220
3rd Fiscal Year		220
4th Fiscal Year		220
5th Fiscal Year		90
Thereafter		0
Total	$	970

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	996	$	0
Total (prior to post-MD contributions)	$	996	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	996

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	226
2nd Fiscal Year		226
3rd Fiscal Year		226
4th Fiscal Year		226
5th Fiscal Year		92
Thereafter		0
Total	$	996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3111: Sandy Elementary School District 46

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	940
Employer's Total Pension Expense/(Income)	**$**	**940**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,093	$	0
Total (prior to post-MD contributions)	$	4,093	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,093

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	940
2nd Fiscal Year		940
3rd Fiscal Year		940
4th Fiscal Year		917
5th Fiscal Year		356
Thereafter		0
Total	$	4,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3116: Colton School District 53

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05900723%
Employer's proportionate share at MD	0.06099327%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,337,526)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,501,905**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 8,451,717
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (669,486)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,447,049
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 7,750
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 17,001
Employer's Total Pension Expense/(Income)	**$ 3,471,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 188,840	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 734,079
Changes in proportionate share	$ 34,098	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 69,034	$ 0
Total (prior to post-MD contributions)	$ 291,972	$ 734,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (442,107)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (282,585)
2nd Fiscal Year	(282,585)
3rd Fiscal Year	(282,585)
4th Fiscal Year	381,466
5th Fiscal Year	24,181
Thereafter	0
Total	$ (442,107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.39343956%
Employer's proportionate share at MD	0.43326436%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,918,152)
Employer's proportionate share of system NPL/(A) at MD	**$ 24,875,706**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 60,036,590
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,755,683)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 24,486,037
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 155,400
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 131,037
Employer's Total Pension Expense/(Income)	**$ 24,772,474**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,341,424	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 5,214,512
Changes in proportionate share	$ 683,758	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 566,568	$ 0
Total (prior to post-MD contributions)	$ 2,591,750	$ 5,214,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,622,762)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,896,715)
2nd Fiscal Year	(1,896,715)
3rd Fiscal Year	(1,896,715)
4th Fiscal Year	2,835,863
5th Fiscal Year	231,521
Thereafter	0
Total	$ (2,622,762)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	569
Employer's Total Pension Expense/(Income)	**$**	**569**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,496	$	0
Total (prior to post-MD contributions)	$	2,496	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,496

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	569
2nd Fiscal Year		569
3rd Fiscal Year		569
4th Fiscal Year		566
5th Fiscal Year		223
Thereafter		0
Total	$	2,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3160: Gladstone School District 115

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 9,722
Employer's Total Pension Expense/(Income)	**$ 9,722**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,522	$ 0
Total (prior to post-MD contributions)	$ 38,522	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 38,522

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,722
2nd Fiscal Year	9,722
3rd Fiscal Year	9,722
4th Fiscal Year	7,594
5th Fiscal Year	1,762
Thereafter	0
Total	$ 38,522

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	169
Employer's Total Pension Expense/(Income)	**$**	**169**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	743	$	0
Total (prior to post-MD contributions)	$	743	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	743

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	169
2nd Fiscal Year		169
3rd Fiscal Year		169
4th Fiscal Year		169
5th Fiscal Year		67
Thereafter		0
Total	$	743

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	219
Employer's Total Pension Expense/(Income)	**$**	**219**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	932	$	0
Total (prior to post-MD contributions)	$	932	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	932

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	219
2nd Fiscal Year		219
3rd Fiscal Year		219
4th Fiscal Year		205
5th Fiscal Year		70
Thereafter		0
Total	$	932

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 344
Employer's Total Pension Expense/(Income)	**$ 344**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,511	$ 0
Total (prior to post-MD contributions)	$ 1,511	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,511

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 344
2nd Fiscal Year	344
3rd Fiscal Year	344
4th Fiscal Year	344
5th Fiscal Year	135
Thereafter	0
Total	$ 1,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00030200%
Employer's proportionate share at MD		0.00469627%
Employer's proportionate share of system NPL/(A) at prior MD	$	(6,845)
Employer's proportionate share of system NPL/(A) at MD	**$**	**269,635**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	650,753
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(51,548)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	265,411
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	17,147
o Differences between employer contributions and employer's proportionate share of system contributions	$	10,193
Employer's Total Pension Expense/(Income)	**$**	**292,751**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,540	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	56,522
Changes in proportionate share	$	75,445	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	39,691	$	0
Total (prior to post-MD contributions)	$	129,676	$	56,522
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	73,154

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	3,676
2nd Fiscal Year		3,676
3rd Fiscal Year		3,676
4th Fiscal Year		52,448
5th Fiscal Year		9,678
Thereafter		0
Total	$	73,154

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3186: Jewell School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02803714%
Employer's proportionate share at MD		0.03352521%
Employer's proportionate share of system NPL/(A) at prior MD	$	(635,522)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,924,837**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,645,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(367,986)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,894,685
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	21,415
○ Differences between employer contributions and employer's proportionate share of system contributions	$	14,791
Employer's Total Pension Expense/(Income)	**$**	**1,930,891**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	103,797	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	403,489
Changes in proportionate share	$	94,225	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	59,568	$	0
Total (prior to post-MD contributions)	$	257,590	$	403,489
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(145,899)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (132,722)
2nd Fiscal Year	(132,722)
3rd Fiscal Year	(132,722)
4th Fiscal Year	231,107
5th Fiscal Year	21,160
Thereafter	0
Total	$ (145,899)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.11189913%
Employer's proportionate share at MD		0.09867842%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,536,434)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,665,583**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,673,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,083,134)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,576,834
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(51,588)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	33,504
Employer's Total Pension Expense/(Income)	**$**	**5,558,750**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	305,517	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,187,635
Changes in proportionate share	$	0	$	226,989
Differences between employer contributions and employer's proportionate share of system contributions	$	168,217	$	17,016
Total (prior to post-MD contributions)	$	473,734	$	1,431,640
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(957,906)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(515,309)
2nd Fiscal Year		(515,309)
3rd Fiscal Year		(515,309)
4th Fiscal Year		565,592
5th Fiscal Year		22,430
Thereafter		0
Total	$	(957,906)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3195: Warrenton-Hammond School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05906697%
Employer's proportionate share at MD		0.05942954%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,338,880)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,412,124**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,235,034
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(652,322)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,358,674
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,415
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,739
Employer's Total Pension Expense/(Income)	**$**	**3,365,828**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	183,999	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	715,259
Changes in proportionate share	$	6,225	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	62,086	$	30,138
Total (prior to post-MD contributions)	$	252,310	$	745,397
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(493,087)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (292,302)
2nd Fiscal Year	(292,302)
3rd Fiscal Year	(292,302)
4th Fiscal Year	360,886
5th Fiscal Year	22,934
Thereafter	0
Total	$ (493,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06651132%
Employer's proportionate share at MD		0.05468341%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,507,622)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,139,627**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,577,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(600,227)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,090,446
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(46,154)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(14,933)
Employer's Total Pension Expense/(Income)	**$**	**3,029,359**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	169,305	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	658,137
Changes in proportionate share	$	0	$	203,075
Differences between employer contributions and employer's proportionate share of system contributions	$	88,006	$	125,761
Total (prior to post-MD contributions)	$	257,311	$	986,973
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(729,662)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (336,628)
2nd Fiscal Year	(336,628)
3rd Fiscal Year	(336,628)
4th Fiscal Year	275,288
5th Fiscal Year	4,934
Thereafter	0
Total	$ (729,662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08586692%
Employer's proportionate share at MD		0.08175135%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,946,358)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,693,722**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,328,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(897,335)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,620,197
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(16,059)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	48,663
Employer's Total Pension Expense/(Income)	**$**	**4,652,801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 253,109	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 983,911
Changes in proportionate share	$ 0	$ 70,661
Differences between employer contributions and employer's proportionate share of system contributions	$ 189,295	$ 0
Total (prior to post-MD contributions)	$ 442,404	$ 1,054,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (612,168)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (379,328)
2nd Fiscal Year	(379,328)
3rd Fiscal Year	(379,328)
4th Fiscal Year	502,179
5th Fiscal Year	23,639
Thereafter	0
Total	$ (612,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3242: Coos Bay School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.18005468%
Employer's proportionate share at MD	0.17838252%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,081,326)
Employer's proportionate share of system NPL/(A) at MD	**$ 10,241,763**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,718,115
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,957,998)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 10,081,330
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (6,525)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 110,083
Employer's Total Pension Expense/(Income)	**$ 10,184,888**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 552,288	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,146,906
Changes in proportionate share	$ 0	$ 28,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 455,607	$ 0
Total (prior to post-MD contributions)	$ 1,007,895	$ 2,175,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,167,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (795,284)
2nd Fiscal Year	(795,284)
3rd Fiscal Year	(795,284)
4th Fiscal Year	1,140,877
5th Fiscal Year	77,254
Thereafter	0
Total	$ (1,167,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.10316458%
Employer's proportionate share at MD		0.10906101%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,338,447)
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,261,696**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,112,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,197,097)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	6,163,608
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	23,008
○ Differences between employer contributions and employer's proportionate share of system contributions	$	23,829
Employer's Total Pension Expense/(Income)	**$**	**6,210,445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 337,662	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,312,593
Changes in proportionate share	$ 101,237	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 94,364	$ 0
Total (prior to post-MD contributions)	$ 533,263	$ 1,312,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (779,330)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (502,705)
2nd Fiscal Year	(502,705)
3rd Fiscal Year	(502,705)
4th Fiscal Year	684,591
5th Fiscal Year	44,193
Thereafter	0
Total	$ (779,330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3252: Powers School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01675698%
Employer's proportionate share at MD		0.01558265%
Employer's proportionate share of system NPL/(A) at prior MD	$	(379,833)
Employer's proportionate share of system NPL/(A) at MD	**$**	**894,672**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,159,257
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(171,041)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	880,657
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4,582)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,010
Employer's Total Pension Expense/(Income)	**$**	**877,085**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	48,245	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	187,543
Changes in proportionate share	$	0	$	20,162
Differences between employer contributions and employer's proportionate share of system contributions	$	18,397	$	11,416
Total (prior to post-MD contributions)	$	66,642	$	219,121
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(152,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (82,091)
2nd Fiscal Year	(82,091)
3rd Fiscal Year	(82,091)
4th Fiscal Year	89,568
5th Fiscal Year	4,225
Thereafter	0
Total	$ (152,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06164842%
Employer's proportionate share at MD		0.06491542%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,397,394)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,727,094**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,995,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(712,538)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,668,710
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	12,748
o Differences between employer contributions and employer's proportionate share of system contributions	$	35,854
Employer's Total Pension Expense/(Income)	**$**	**3,717,312**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	200,984	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	781,283
Changes in proportionate share	$	56,091	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	147,787	$	0
Total (prior to post-MD contributions)	$	404,862	$	781,283
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(376,421)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (278,497)
2nd Fiscal Year	(278,497)
3rd Fiscal Year	(278,497)
4th Fiscal Year	426,342
5th Fiscal Year	32,727
Thereafter	0
Total	$ (376,421)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07537303%
Employer's proportionate share at MD		0.06695697%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,708,492)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,844,309**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,278,096
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(734,946)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,784,089
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(32,840)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(6,004)
Employer's Total Pension Expense/(Income)	**$**	**3,745,245**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	207,305	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	805,854
Changes in proportionate share	$	0	$	144,497
Differences between employer contributions and employer's proportionate share of system contributions	$	69,103	$	78,150
Total (prior to post-MD contributions)	$	276,408	$	1,028,501
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(752,093)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(376,230)
2nd Fiscal Year		(376,230)
3rd Fiscal Year		(376,230)
4th Fiscal Year		364,604
5th Fiscal Year		11,992
Thereafter		0
Total	$	(752,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03626342%
Employer's proportionate share at MD		0.05828082%
Employer's proportionate share of system NPL/(A) at prior MD	$	(821,988)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,346,171**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,075,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(639,714)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,293,754
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	85,914
o Differences between employer contributions and employer's proportionate share of system contributions	$	(59,154)
Employer's Total Pension Expense/(Income)	**$**	**3,320,514**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	180,442	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	701,433
Changes in proportionate share	$	378,020	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	12,300	$	275,310
Total (prior to post-MD contributions)	$	570,762	$	976,743
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(405,981)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (266,908)
2nd Fiscal Year	(266,908)
3rd Fiscal Year	(266,908)
4th Fiscal Year	369,002
5th Fiscal Year	25,742
Thereafter	0
Total	$ (405,981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3275: Port Orford-Langlois School District 2Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03332499%
Employer's proportionate share at MD		0.02480228%
Employer's proportionate share of system NPL/(A) at prior MD	$	(755,382)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,424,013**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,436,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(272,240)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,401,707
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(33,256)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	8,751
Employer's Total Pension Expense/(Income)	**$**	**1,377,202**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	76,790	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	298,505
Changes in proportionate share	$	0	$	146,328
Differences between employer contributions and employer's proportionate share of system contributions	$	67,437	$	23,676
Total (prior to post-MD contributions)	$	144,227	$	468,509
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(324,282)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(149,480)
2nd Fiscal Year		(149,480)
3rd Fiscal Year		(149,480)
4th Fiscal Year		124,351
5th Fiscal Year		(194)
Thereafter		0
Total	$	(324,282)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 268
Employer's Total Pension Expense/(Income)	**$ 268**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,177	$ 0
Total (prior to post-MD contributions)	$ 1,177	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,177

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 268
2nd Fiscal Year	268
3rd Fiscal Year	268
4th Fiscal Year	268
5th Fiscal Year	105
Thereafter	0
Total	$ 1,177

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	194
Employer's Total Pension Expense/(Income)	**$**	**194**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	853	$	0
Total (prior to post-MD contributions)	$	853	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	194
2nd Fiscal Year		194
3rd Fiscal Year		194
4th Fiscal Year		194
5th Fiscal Year		77
Thereafter		0
Total	$	853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3282: Pistol River School District 16

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	195
Employer's Total Pension Expense/(Income)	**$**	**195**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	858	$	0
Total (prior to post-MD contributions)	$	858	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	858

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	195
2nd Fiscal Year		195
3rd Fiscal Year		195
4th Fiscal Year		195
5th Fiscal Year		78
Thereafter		0
Total	$	858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04184357%
Employer's proportionate share at MD		0.04444722%
Employer's proportionate share of system NPL/(A) at prior MD	$	(948,474)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,551,920**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,158,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(487,870)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,511,945
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	10,160
o Differences between employer contributions and employer's proportionate share of system contributions	$	(14,590)
Employer's Total Pension Expense/(Income)	**$**	**2,507,515**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	137,612	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	534,940
Changes in proportionate share	$	44,703	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	55,777
Total (prior to post-MD contributions)	$	182,315	$	590,717
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(408,402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (228,393)
2nd Fiscal Year	(228,393)
3rd Fiscal Year	(228,393)
4th Fiscal Year	261,830
5th Fiscal Year	14,946
Thereafter	0
Total	$ (408,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3288: Central Curry School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04801285%
Employer's proportionate share at MD	0.04127202%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,088,314)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,369,617**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,718,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (453,018)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,332,498
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (26,303)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 15,222
Employer's Total Pension Expense/(Income)	**$ 2,321,417**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 127,782	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 496,725
Changes in proportionate share	$ 0	$ 115,735
Differences between employer contributions and employer's proportionate share of system contributions	$ 81,165	$ 11,608
Total (prior to post-MD contributions)	$ 208,947	$ 624,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (415,121)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (219,044)
2nd Fiscal Year	(219,044)
3rd Fiscal Year	(219,044)
4th Fiscal Year	233,537
5th Fiscal Year	8,475
Thereafter	0
Total	$ (415,121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.88105365%
Employer's proportionate share at MD	0.94498571%
Employer's proportionate share of system NPL/(A) at prior MD	$ (19,970,972)
Employer's proportionate share of system NPL/(A) at MD	**$ 54,255,989**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 130,944,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (10,372,540)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 53,406,088
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 249,469
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 347,646
Employer's Total Pension Expense/(Income)	**$ 54,003,203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,925,758	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 11,373,285
Changes in proportionate share	$ 1,097,661	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,426,541	$ 0
Total (prior to post-MD contributions)	$ 5,449,960	$ 11,373,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,923,325)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,164,522)
2nd Fiscal Year	(4,164,522)
3rd Fiscal Year	(4,164,522)
4th Fiscal Year	6,116,969
5th Fiscal Year	453,272
Thereafter	0
Total	$ (5,923,325)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3296: Sisters School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03473763%
Employer's proportionate share at MD		0.03391430%
Employer's proportionate share of system NPL/(A) at prior MD	$	(787,403)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,947,176**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,699,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(372,257)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,916,675
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,213)
o Differences between employer contributions and employer's proportionate share of system contributions	$	29,135
Employer's Total Pension Expense/(Income)	**$**	**1,942,597**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 105,002	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 408,172
Changes in proportionate share	$ 0	$ 14,135
Differences between employer contributions and employer's proportionate share of system contributions	$ 123,857	$ 0
Total (prior to post-MD contributions)	$ 228,859	$ 422,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (193,448)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (144,967)
2nd Fiscal Year	(144,967)
3rd Fiscal Year	(144,967)
4th Fiscal Year	223,704
5th Fiscal Year	17,748
Thereafter	0
Total	$ (193,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04997780%
Employer's proportionate share at MD		0.04967684%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,132,854)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,852,177**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,883,622
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(545,273)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,807,498
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1,174)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	19,719
Employer's Total Pension Expense/(Income)	**$**	**2,826,043**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	153,804	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	597,881
Changes in proportionate share	$	0	$	5,168
Differences between employer contributions and employer's proportionate share of system contributions	$	82,674	$	0
Total (prior to post-MD contributions)	$	236,478	$	603,049
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(366,571)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (231,769)
2nd Fiscal Year	(231,769)
3rd Fiscal Year	(231,769)
4th Fiscal Year	309,382
5th Fiscal Year	19,354
Thereafter	0
Total	$ (366,571)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3310: Roseburg Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.22331691%
Employer's proportionate share at MD		0.22374504%
Employer's proportionate share of system NPL/(A) at prior MD	$	(5,061,957)
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,846,235**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	31,003,910
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,455,915)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	12,645,003
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,671
o Differences between employer contributions and employer's proportionate share of system contributions	$	115,233
Employer's Total Pension Expense/(Income)	**$**	**12,761,907**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	692,734	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,692,862
Changes in proportionate share	$	7,351	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	468,830	$	0
Total (prior to post-MD contributions)	$	1,168,915	$	2,692,862
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,523,947)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,010,513)
2nd Fiscal Year	(1,010,513)
3rd Fiscal Year	(1,010,513)
4th Fiscal Year	1,416,951
5th Fiscal Year	90,640
Thereafter	0
Total	$ (1,523,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03784842%
Employer's proportionate share at MD		0.03590609%
Employer's proportionate share of system NPL/(A) at prior MD	$	(857,916)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,061,534**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,975,436
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(394,120)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,029,241
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(7,579)
o Differences between employer contributions and employer's proportionate share of system contributions	$	26,873
Employer's Total Pension Expense/(Income)	**$**	**2,048,535**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,168	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 432,144
Changes in proportionate share	$ 0	$ 33,348
Differences between employer contributions and employer's proportionate share of system contributions	$ 110,314	$ 0
Total (prior to post-MD contributions)	$ 221,482	$ 465,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (244,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (161,631)
2nd Fiscal Year	(161,631)
3rd Fiscal Year	(161,631)
4th Fiscal Year	227,023
5th Fiscal Year	13,861
Thereafter	0
Total	$ (244,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02885057%
Employer's proportionate share at MD		0.02183922%
Employer's proportionate share of system NPL/(A) at prior MD	$	(653,960)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,253,890**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,026,218
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(239,716)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,234,249
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(27,359)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	426
Employer's Total Pension Expense/(Income)	**$**	**1,207,316**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 67,616	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 262,844
Changes in proportionate share	$ 0	$ 120,379
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,829	$ 4,056
Total (prior to post-MD contributions)	$ 74,445	$ 387,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (312,834)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (136,977)
2nd Fiscal Year	(136,977)
3rd Fiscal Year	(136,977)
4th Fiscal Year	102,274
5th Fiscal Year	(4,175)
Thereafter	0
Total	$ (312,834)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3319: South Umpqua School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,039
Employer's Total Pension Expense/(Income)	**$**	**1,039**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,572	$	0
Total (prior to post-MD contributions)	$	4,572	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,039
2nd Fiscal Year		1,039
3rd Fiscal Year		1,039
4th Fiscal Year		1,039
5th Fiscal Year		416
Thereafter		0
Total	$	4,572

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01725265%
Employer's proportionate share at MD		0.01716104%
Employer's proportionate share of system NPL/(A) at prior MD	$	(391,068)
Employer's proportionate share of system NPL/(A) at MD	**$**	**985,294**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,377,972
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(188,366)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	969,860
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(357)
o Differences between employer contributions and employer's proportionate share of system contributions	$	18,565
Employer's Total Pension Expense/(Income)	**$**	**988,068**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	53,132	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	206,540
Changes in proportionate share	$	0	$	1,573
Differences between employer contributions and employer's proportionate share of system contributions	$	75,733	$	0
Total (prior to post-MD contributions)	$	128,865	$	208,113
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(79,248)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,264)
2nd Fiscal Year	(68,264)
3rd Fiscal Year	(68,264)
4th Fiscal Year	116,407
5th Fiscal Year	9,136
Thereafter	0
Total	$ (79,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03681816%
Employer's proportionate share at MD	0.03239021%
Employer's proportionate share of system NPL/(A) at prior MD	$ (834,563)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,859,671**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,488,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (355,528)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,830,540
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (17,278)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (3,544)
Employer's Total Pension Expense/(Income)	**$ 1,809,718**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 100,283	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 389,829
Changes in proportionate share	$ 0	$ 76,024
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,246	$ 50,596
Total (prior to post-MD contributions)	$ 146,529	$ 516,449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (369,920)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (184,031)
2nd Fiscal Year	(184,031)
3rd Fiscal Year	(184,031)
4th Fiscal Year	175,763
5th Fiscal Year	6,411
Thereafter	0
Total	$ (369,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02638722%
Employer's proportionate share at MD		0.02492187%
Employer's proportionate share of system NPL/(A) at prior MD	$	(598,123)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,430,880**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,453,374
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(273,552)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,408,465
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(5,718)
o Differences between employer contributions and employer's proportionate share of system contributions	$	18,761
Employer's Total Pension Expense/(Income)	**$**	**1,421,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,160	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 299,945
Changes in proportionate share	$ 0	$ 25,159
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,730	$ 0
Total (prior to post-MD contributions)	$ 155,890	$ 325,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (169,214)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (112,534)
2nd Fiscal Year	(112,534)
3rd Fiscal Year	(112,534)
4th Fiscal Year	158,068
5th Fiscal Year	10,322
Thereafter	0
Total	$ (169,214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3325: Elkton School District 34

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02147363%
Employer's proportionate share at MD		0.01978705%
Employer's proportionate share of system NPL/(A) at prior MD	$	(486,746)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,136,066**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,741,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(217,191)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,118,270
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,581)
o Differences between employer contributions and employer's proportionate share of system contributions	$	8,892
Employer's Total Pension Expense/(Income)	**$**	**1,120,581**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	61,262	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	238,145
Changes in proportionate share	$	0	$	28,957
Differences between employer contributions and employer's proportionate share of system contributions	$	38,783	$	0
Total (prior to post-MD contributions)	$	100,045	$	267,102
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(167,057)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (97,393)
2nd Fiscal Year	(97,393)
3rd Fiscal Year	(97,393)
4th Fiscal Year	118,798
5th Fiscal Year	6,324
Thereafter	0
Total	$ (167,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3331: Umpqua School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	173
Employer's Total Pension Expense/(Income)	**$**	**173**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	762	$	0
Total (prior to post-MD contributions)	$	762	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	762

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	173
2nd Fiscal Year		173
3rd Fiscal Year		173
4th Fiscal Year		173
5th Fiscal Year		70
Thereafter		0
Total	$	762

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3335: Riddle School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03502422%
Employer's proportionate share at MD		0.03344688%
Employer's proportionate share of system NPL/(A) at prior MD	$	(793,899)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,920,340**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,634,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(367,126)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,890,258
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(6,155)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	16,690
Employer's Total Pension Expense/(Income)	**$**	**1,900,793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 103,554	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 402,547
Changes in proportionate share	$ 0	$ 27,081
Differences between employer contributions and employer's proportionate share of system contributions	$ 71,067	$ 0
Total (prior to post-MD contributions)	$ 174,621	$ 429,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (255,007)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (157,999)
2nd Fiscal Year	(157,999)
3rd Fiscal Year	(157,999)
4th Fiscal Year	206,544
5th Fiscal Year	12,446
Thereafter	0
Total	$ (255,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3338: Glendale 77

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03767910%
Employer's proportionate share at MD		0.03175365%
Employer's proportionate share of system NPL/(A) at prior MD	$	(854,078)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,823,124**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,400,041
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(348,541)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,794,565
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(23,122)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(2,050)
Employer's Total Pension Expense/(Income)	**$**	**1,769,393**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	98,312	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	382,168
Changes in proportionate share	$	0	$	101,735
Differences between employer contributions and employer's proportionate share of system contributions	$	18,081	$	22,171
Total (prior to post-MD contributions)	$	116,393	$	506,074
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(389,681)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (185,174)
2nd Fiscal Year	(185,174)
3rd Fiscal Year	(185,174)
4th Fiscal Year	164,505
5th Fiscal Year	1,335
Thereafter	0
Total	$ (389,681)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3353: Sutherlin School District 130

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02998764%
Employer's proportionate share at MD		0.03187822%
Employer's proportionate share of system NPL/(A) at prior MD	$	(679,734)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,830,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,417,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(349,908)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,801,605
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,377
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,342)
Employer's Total Pension Expense/(Income)	**$**	**1,804,640**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	98,698	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	383,667
Changes in proportionate share	$	32,460	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	13,963	$	36,168
Total (prior to post-MD contributions)	$	145,121	$	419,835
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(274,714)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (157,594)
2nd Fiscal Year	(157,594)
3rd Fiscal Year	(157,594)
4th Fiscal Year	189,432
5th Fiscal Year	8,637
Thereafter	0
Total	$ (274,714)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02111036%
Employer's proportionate share at MD		0.02092548%
Employer's proportionate share of system NPL/(A) at prior MD	$	(478,512)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,201,428**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,899,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(229,686)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,182,608
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(721)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,912
Employer's Total Pension Expense/(Income)	**$**	**1,184,799**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	64,787	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	251,847
Changes in proportionate share	$	0	$	3,174
Differences between employer contributions and employer's proportionate share of system contributions	$	11,369	$	0
Total (prior to post-MD contributions)	$	76,156	$	255,021
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(178,865)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (103,249)
2nd Fiscal Year	(103,249)
3rd Fiscal Year	(103,249)
4th Fiscal Year	124,840
5th Fiscal Year	6,044
Thereafter	0
Total	$ (178,865)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01618220%
Employer's proportionate share at MD		0.01624534%
Employer's proportionate share of system NPL/(A) at prior MD	$	(366,804)
Employer's proportionate share of system NPL/(A) at MD	**$**	**932,720**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,251,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(178,315)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	918,109
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	246
○ Differences between employer contributions and employer's proportionate share of system contributions	$	10,179
Employer's Total Pension Expense/(Income)	**$**	**928,534**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	50,297	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	195,519
Changes in proportionate share	$	1,085	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	38,715	$	0
Total (prior to post-MD contributions)	$	90,097	$	195,519
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(105,422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71,433)
2nd Fiscal Year	(71,433)
3rd Fiscal Year	(71,433)
4th Fiscal Year	103,168
5th Fiscal Year	5,708
Thereafter	0
Total	$ (105,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01701153%
Employer's proportionate share at MD		0.01621323%
Employer's proportionate share of system NPL/(A) at prior MD	$	(385,603)
Employer's proportionate share of system NPL/(A) at MD	**$**	**930,876**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,246,635
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(177,963)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	916,294
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,115)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(3,422)
Employer's Total Pension Expense/(Income)	**$**	**909,757**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,198	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 195,133
Changes in proportionate share	$ 0	$ 13,706
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,640	$ 19,388
Total (prior to post-MD contributions)	$ 58,838	$ 228,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (169,389)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (88,233)
2nd Fiscal Year	(88,233)
3rd Fiscal Year	(88,233)
4th Fiscal Year	91,208
5th Fiscal Year	4,101
Thereafter	0
Total	$ (169,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3372: Monument School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00945739%
Employer's proportionate share at MD		0.01010955%
Employer's proportionate share of system NPL/(A) at prior MD	$	(214,372)
Employer's proportionate share of system NPL/(A) at MD	**$**	**580,436**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,400,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(110,966)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	571,344
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,545
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,808
Employer's Total Pension Expense/(Income)	**$**	**580,697**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	31,300	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	121,673
Changes in proportionate share	$	11,196	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	25,815	$	0
Total (prior to post-MD contributions)	$	68,311	$	121,673
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(53,362)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,587)
2nd Fiscal Year	(41,587)
3rd Fiscal Year	(41,587)
4th Fiscal Year	66,885
5th Fiscal Year	4,515
Thereafter	0
Total	$ (53,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3375: Dayville School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00979595%
Employer's proportionate share at MD		0.00916981%
Employer's proportionate share of system NPL/(A) at prior MD	$	(222,046)
Employer's proportionate share of system NPL/(A) at MD	**$**	**526,481**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,270,643
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(100,651)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	518,234
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,443)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,325
Employer's Total Pension Expense/(Income)	**$**	**519,116**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	28,391	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	110,362
Changes in proportionate share	$	0	$	10,750
Differences between employer contributions and employer's proportionate share of system contributions	$	14,118	$	0
Total (prior to post-MD contributions)	$	42,509	$	121,112
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(78,603)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,323)
2nd Fiscal Year	(45,323)
3rd Fiscal Year	(45,323)
4th Fiscal Year	54,690
5th Fiscal Year	2,676
Thereafter	0
Total	$ (78,603)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00435683%
Employer's proportionate share at MD		0.00616742%
Employer's proportionate share of system NPL/(A) at prior MD	$	(98,757)
Employer's proportionate share of system NPL/(A) at MD	**$**	**354,100**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	854,607
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(67,696)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	348,553
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	7,065
○ Differences between employer contributions and employer's proportionate share of system contributions	$	3,514
Employer's Total Pension Expense/(Income)	**$**	**359,132**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	19,095	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	74,227
Changes in proportionate share	$	31,086	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	13,317	$	0
Total (prior to post-MD contributions)	$	63,498	$	74,227
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(10,729)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,498)
2nd Fiscal Year	(20,498)
3rd Fiscal Year	(20,498)
4th Fiscal Year	45,871
5th Fiscal Year	4,893
Thereafter	0
Total	$ (10,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	798	$	0
Total (prior to post-MD contributions)	$	798	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	798

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	185
2nd Fiscal Year		185
3rd Fiscal Year		185
4th Fiscal Year		175
5th Fiscal Year		68
Thereafter		0
Total	$	798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3394: Crane Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00657275%
Employer's proportionate share at MD		0.00323040%
Employer's proportionate share of system NPL/(A) at prior MD	$	(148,985)
Employer's proportionate share of system NPL/(A) at MD	**$**	**185,472**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	447,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(35,458)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	182,567
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(13,042)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,131
Employer's Total Pension Expense/(Income)	**$**	**171,656**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,002	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	38,879
Changes in proportionate share	$	0	$	57,385
Differences between employer contributions and employer's proportionate share of system contributions	$	16,326	$	5,686
Total (prior to post-MD contributions)	$	26,328	$	101,950
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(75,622)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(27,188)
2nd Fiscal Year		(27,188)
3rd Fiscal Year		(27,188)
4th Fiscal Year		8,765
5th Fiscal Year		(2,822)
Thereafter		0
Total	$	(75,622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00053547%
Employer's proportionate share at MD		0.00059133%
Employer's proportionate share of system NPL/(A) at prior MD	$	(12,138)
Employer's proportionate share of system NPL/(A) at MD	**$**	**33,951**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	81,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,491)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	33,419
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	218
o Differences between employer contributions and employer's proportionate share of system contributions	$	452
Employer's Total Pension Expense/(Income)	**$**	**34,089**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,831	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	7,117
Changes in proportionate share	$	959	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,945	$	0
Total (prior to post-MD contributions)	$	4,735	$	7,117
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,382)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,310)
2nd Fiscal Year		(2,310)
3rd Fiscal Year		(2,310)
4th Fiscal Year		4,133
5th Fiscal Year		413
Thereafter		0
Total	$	(2,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00239846%
Employer's proportionate share at MD		0.00298637%
Employer's proportionate share of system NPL/(A) at prior MD	$	(54,366)
Employer's proportionate share of system NPL/(A) at MD	**$**	**171,461**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	413,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(32,780)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	168,775
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,294
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(947)
Employer's Total Pension Expense/(Income)	**$**	**170,122**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,246	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	35,942
Changes in proportionate share	$	10,094	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	483	$	4,754
Total (prior to post-MD contributions)	$	19,823	$	40,696
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(20,873)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,701)
2nd Fiscal Year	(13,701)
3rd Fiscal Year	(13,701)
4th Fiscal Year	18,901
5th Fiscal Year	1,329
Thereafter	0
Total	$ (20,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3397: Suntex School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00199975%
Employer's proportionate share at MD		0.00184909%
Employer's proportionate share of system NPL/(A) at prior MD	$	(45,329)
Employer's proportionate share of system NPL/(A) at MD	**$**	**106,165**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	256,225
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(20,296)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	104,502
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(588)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	827
Employer's Total Pension Expense/(Income)	**$**	**104,741**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,725	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	22,255
Changes in proportionate share	$	0	$	2,587
Differences between employer contributions and employer's proportionate share of system contributions	$	3,549	$	0
Total (prior to post-MD contributions)	$	9,274	$	24,842
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,568)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(9,078)
2nd Fiscal Year		(9,078)
3rd Fiscal Year		(9,078)
4th Fiscal Year		11,097
5th Fiscal Year		570
Thereafter		0
Total	$	(15,568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00277008%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	(62,790)
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(10,809)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,567)
Employer's Total Pension Expense/(Income)	**$**	**(15,376)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	47,560
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	16,440
Total (prior to post-MD contributions)	$	0	$	64,000
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(64,000)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,376)
2nd Fiscal Year	(15,376)
3rd Fiscal Year	(15,376)
4th Fiscal Year	(13,548)
5th Fiscal Year	(4,324)
Thereafter	0
Total	$ (64,000)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3399: Frenchglen School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00220835%
Employer's proportionate share at MD		0.00247632%
Employer's proportionate share of system NPL/(A) at prior MD	$	(50,057)
Employer's proportionate share of system NPL/(A) at MD	**$**	**142,177**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	343,139
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(27,181)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	139,950
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,046
o Differences between employer contributions and employer's proportionate share of system contributions	$	351
Employer's Total Pension Expense/(Income)	**$**	**141,347**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,667	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	29,804
Changes in proportionate share	$	4,601	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,166	$	1,101
Total (prior to post-MD contributions)	$	14,434	$	30,905
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,471)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,081)
2nd Fiscal Year	(11,081)
3rd Fiscal Year	(11,081)
4th Fiscal Year	15,759
5th Fiscal Year	1,013
Thereafter	0
Total	$ (16,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3405: Fields-Trout Creek 33

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00230881%
Employer's proportionate share at MD		0.00253429%
Employer's proportionate share of system NPL/(A) at prior MD	$	(52,334)
Employer's proportionate share of system NPL/(A) at MD	**$**	**145,505**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	351,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(27,817)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	143,226
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	880
○ Differences between employer contributions and employer's proportionate share of system contributions	$	112
Employer's Total Pension Expense/(Income)	**$**	**144,218**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	7,846	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	30,501
Changes in proportionate share	$	3,871	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,927	$	1,867
Total (prior to post-MD contributions)	$	13,644	$	32,368
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(18,724)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,778)
2nd Fiscal Year	(11,778)
3rd Fiscal Year	(11,778)
4th Fiscal Year	15,717
5th Fiscal Year	893
Thereafter	0
Total	$ (18,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01527453%
Employer's proportionate share at MD		0.01433352%
Employer's proportionate share of system NPL/(A) at prior MD	$	(346,230)
Employer's proportionate share of system NPL/(A) at MD	**$**	**822,954**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,986,168
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(157,330)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	810,062
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,672)
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,588
Employer's Total Pension Expense/(Income)	**$**	**811,978**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	44,378	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	172,510
Changes in proportionate share	$	0	$	16,156
Differences between employer contributions and employer's proportionate share of system contributions	$	20,428	$	0
Total (prior to post-MD contributions)	$	64,806	$	188,666
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(123,860)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70,308)
2nd Fiscal Year	(70,308)
3rd Fiscal Year	(70,308)
4th Fiscal Year	84,341
5th Fiscal Year	2,724
Thereafter	0
Total	$ (123,860)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3408: Burns Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	337
Employer's Total Pension Expense/(Income)	**$**	**337**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,481	$	0
Total (prior to post-MD contributions)	$	1,481	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,481

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	337
2nd Fiscal Year		337
3rd Fiscal Year		337
4th Fiscal Year		337
5th Fiscal Year		133
Thereafter		0
Total	$	1,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3409: Hood River County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.27711551%
Employer's proportionate share at MD	0.26192904%
Employer's proportionate share of system NPL/(A) at prior MD	$ (6,281,418)
Employer's proportionate share of system NPL/(A) at MD	**$ 15,038,555**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 36,294,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,875,038)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 14,802,981
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (59,259)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 21,945
Employer's Total Pension Expense/(Income)	**$ 14,765,667**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 810,955	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,152,422
Changes in proportionate share	$ 0	$ 260,739
Differences between employer contributions and employer's proportionate share of system contributions	$ 89,871	$ 0
Total (prior to post-MD contributions)	$ 900,826	$ 3,413,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,512,335)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,357,134)
2nd Fiscal Year	(1,357,134)
3rd Fiscal Year	(1,357,134)
4th Fiscal Year	1,503,613
5th Fiscal Year	55,454
Thereafter	0
Total	$ (2,512,335)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3414: City of Phoenix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13037240%
Employer's proportionate share at MD	0.11599301%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,955,170)
Employer's proportionate share of system NPL/(A) at MD	**$ 6,659,694**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 16,072,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,273,186)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,555,372
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (56,110)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 9,544
Employer's Total Pension Expense/(Income)	**$ 6,508,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 359,124	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,396,023
Changes in proportionate share	$ 0	$ 246,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 69,217	$ 42,604
Total (prior to post-MD contributions)	$ 428,341	$ 1,685,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,257,168)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (631,037)
2nd Fiscal Year	(631,037)
3rd Fiscal Year	(631,037)
4th Fiscal Year	629,610
5th Fiscal Year	6,334
Thereafter	0
Total	$ (1,257,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.26600521%
Employer's proportionate share at MD	0.26572726%
Employer's proportionate share of system NPL/(A) at prior MD	$ (6,029,579)
Employer's proportionate share of system NPL/(A) at MD	**$ 15,256,628**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 36,821,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,916,728)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 15,017,638
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (1,085)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 236,267
Employer's Total Pension Expense/(Income)	**$ 15,252,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 822,715	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,198,135
Changes in proportionate share	$ 0	$ 4,772
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,191,725	$ 124,486
Total (prior to post-MD contributions)	$ 2,014,440	$ 3,327,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,312,953)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,103,777)
2nd Fiscal Year	(1,103,777)
3rd Fiscal Year	(1,103,777)
4th Fiscal Year	1,815,679
5th Fiscal Year	182,697
Thereafter	0
Total	$ (1,312,953)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36210419%
Employer's proportionate share at MD	0.36740688%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,207,869)
Employer's proportionate share of system NPL/(A) at MD	**$ 21,094,524**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 50,910,848
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,032,805)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 20,764,086
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 20,691
o Differences between employer contributions and employer's proportionate share of system contributions	$ 159,899
Employer's Total Pension Expense/(Income)	**$ 20,944,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,137,524	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,421,890
Changes in proportionate share	$ 91,043	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 685,536	$ 0
Total (prior to post-MD contributions)	$ 1,914,103	$ 4,421,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,507,787)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,670,717)
2nd Fiscal Year	(1,670,717)
3rd Fiscal Year	(1,670,717)
4th Fiscal Year	2,337,721
5th Fiscal Year	166,641
Thereafter	0
Total	$ (2,507,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3417: Eagle Point School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.33248389%
Employer's proportionate share at MD	0.31464062%
Employer's proportionate share of system NPL/(A) at prior MD	$ (7,536,461)
Employer's proportionate share of system NPL/(A) at MD	**$ 18,064,970**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 43,599,132
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,453,621)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 17,781,988
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (69,626)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 187,837
Employer's Total Pension Expense/(Income)	**$ 17,900,199**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 974,155	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,786,827
Changes in proportionate share	$ 0	$ 306,354
Differences between employer contributions and employer's proportionate share of system contributions	$ 789,255	$ 0
Total (prior to post-MD contributions)	$ 1,763,410	$ 4,093,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,329,771)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,467,215)
2nd Fiscal Year	(1,467,215)
3rd Fiscal Year	(1,467,215)
4th Fiscal Year	1,954,640
5th Fiscal Year	117,233
Thereafter	0
Total	$ (2,329,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07552385%
Employer's proportionate share at MD		0.06643740%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,711,910)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,814,478**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,206,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(729,243)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,754,725
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(35,456)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	5,091
Employer's Total Pension Expense/(Income)	**$**	**3,724,360**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	205,696	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	799,601
Changes in proportionate share	$	0	$	156,007
Differences between employer contributions and employer's proportionate share of system contributions	$	99,850	$	63,369
Total (prior to post-MD contributions)	$	305,546	$	1,018,977
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(713,431)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(365,133)
2nd Fiscal Year		(365,133)
3rd Fiscal Year		(365,133)
4th Fiscal Year		368,373
5th Fiscal Year		13,595
Thereafter		0
Total	$	(713,431)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3432: Prospect School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02173811%
Employer's proportionate share at MD		0.02314817%
Employer's proportionate share of system NPL/(A) at prior MD	$	(492,741)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,329,043**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,207,596
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(254,084)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,308,224
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	5,502
○ Differences between employer contributions and employer's proportionate share of system contributions	$	9,524
Employer's Total Pension Expense/(Income)	**$**	**1,323,250**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 71,669	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 278,598
Changes in proportionate share	$ 24,210	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,555	$ 0
Total (prior to post-MD contributions)	$ 137,434	$ 278,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (141,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (101,614)
2nd Fiscal Year	(101,614)
3rd Fiscal Year	(101,614)
4th Fiscal Year	151,326
5th Fiscal Year	12,352
Thereafter	0
Total	$ (141,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01941059%
Employer's proportionate share at MD		0.02020056%
Employer's proportionate share of system NPL/(A) at prior MD	$	(439,983)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,159,807**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,799,152
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(221,729)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,141,639
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,083
○ Differences between employer contributions and employer's proportionate share of system contributions	$	13,025
Employer's Total Pension Expense/(Income)	**$**	**1,157,747**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	62,543	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	243,122
Changes in proportionate share	$	13,563	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	53,753	$	0
Total (prior to post-MD contributions)	$	129,859	$	243,122
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(113,263)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (85,680)
2nd Fiscal Year	(85,680)
3rd Fiscal Year	(85,680)
4th Fiscal Year	133,429
5th Fiscal Year	10,347
Thereafter	0
Total	$ (113,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3440: Pinehurst School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00269350%
Employer's proportionate share at MD		0.00343985%
Employer's proportionate share of system NPL/(A) at prior MD	$	(61,054)
Employer's proportionate share of system NPL/(A) at MD	**$**	**197,498**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	476,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(37,757)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	194,404
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,912
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,241
Employer's Total Pension Expense/(Income)	**$**	**200,557**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,650	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	41,400
Changes in proportionate share	$	12,814	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	12,598	$	0
Total (prior to post-MD contributions)	$	36,062	$	41,400
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,338)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,180)
2nd Fiscal Year	(11,180)
3rd Fiscal Year	(11,180)
4th Fiscal Year	25,602
5th Fiscal Year	2,600
Thereafter	0
Total	$ (5,338)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05406908%
Employer's proportionate share at MD		0.05750583%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,225,592)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,301,675**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,968,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(631,207)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,249,955
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	13,411
o Differences between employer contributions and employer's proportionate share of system contributions	$	52,637
Employer's Total Pension Expense/(Income)	**$**	**3,316,003**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 178,043	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 692,106
Changes in proportionate share	$ 59,006	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 217,022	$ 0
Total (prior to post-MD contributions)	$ 454,071	$ 692,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (238,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (223,715)
2nd Fiscal Year	(223,715)
3rd Fiscal Year	(223,715)
4th Fiscal Year	397,796
5th Fiscal Year	35,314
Thereafter	0
Total	$ (238,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,820
Employer's Total Pension Expense/(Income)	**$**	**1,820**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	7,537	$	0
Total (prior to post-MD contributions)	$	7,537	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	7,537

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,820
2nd Fiscal Year		1,820
3rd Fiscal Year		1,820
4th Fiscal Year		1,584
5th Fiscal Year		493
Thereafter		0
Total	$	7,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24009497%
Employer's proportionate share at MD	0.22233870%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,442,268)
Employer's proportionate share of system NPL/(A) at MD	**$ 12,765,490**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 30,809,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,440,478)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 12,565,524
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (69,286)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (53,188)
Employer's Total Pension Expense/(Income)	**$ 12,443,050**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 688,380	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,675,936
Changes in proportionate share	$ 0	$ 304,861
Differences between employer contributions and employer's proportionate share of system contributions	$ 100,909	$ 274,041
Total (prior to post-MD contributions)	$ 789,289	$ 3,254,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,465,549)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,242,804)
2nd Fiscal Year	(1,242,804)
3rd Fiscal Year	(1,242,804)
4th Fiscal Year	1,218,828
5th Fiscal Year	44,036
Thereafter	0
Total	$ (2,465,549)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00350718%
Employer's proportionate share at MD		0.00339753%
Employer's proportionate share of system NPL/(A) at prior MD	$	(79,498)
Employer's proportionate share of system NPL/(A) at MD	**$**	**195,068**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	470,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(37,293)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	192,012
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(428)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,487
Employer's Total Pension Expense/(Income)	**$**	**195,071**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	10,519	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	40,891
Changes in proportionate share	$	0	$	1,883
Differences between employer contributions and employer's proportionate share of system contributions	$	13,313	$	0
Total (prior to post-MD contributions)	$	23,832	$	42,774
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(18,942)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,061)
2nd Fiscal Year	(14,061)
3rd Fiscal Year	(14,061)
4th Fiscal Year	22,077
5th Fiscal Year	1,163
Thereafter	0
Total	$ (18,942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	928
Employer's Total Pension Expense/(Income)	**$**	**928**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,032	$	0
Total (prior to post-MD contributions)	$	4,032	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,032

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	928
2nd Fiscal Year		928
3rd Fiscal Year		928
4th Fiscal Year		900
5th Fiscal Year		348
Thereafter		0
Total	$	4,032

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.58661254%
Employer's proportionate share at MD	0.58284793%
Employer's proportionate share of system NPL/(A) at prior MD	$ (13,296,833)
Employer's proportionate share of system NPL/(A) at MD	**$ 33,463,988**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 80,764,091
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,397,572)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 32,939,787
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (14,690)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 271,594
Employer's Total Pension Expense/(Income)	**$ 33,196,691**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,804,548	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 7,014,811
Changes in proportionate share	$ 0	$ 64,635
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,138,176	$ 0
Total (prior to post-MD contributions)	$ 2,942,724	$ 7,079,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,136,722)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,679,977)
2nd Fiscal Year	(2,679,977)
3rd Fiscal Year	(2,679,977)
4th Fiscal Year	3,664,817
5th Fiscal Year	238,392
Thereafter	0
Total	$ (4,136,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	379
Employer's Total Pension Expense/(Income)	**$**	**379**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,642	$	0
Total (prior to post-MD contributions)	$	1,642	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	379
2nd Fiscal Year		379
3rd Fiscal Year		379
4th Fiscal Year		366
5th Fiscal Year		139
Thereafter		0
Total	$	1,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.55604662%
Employer's proportionate share at MD	0.57601058%
Employer's proportionate share of system NPL/(A) at prior MD	$ (12,603,990)
Employer's proportionate share of system NPL/(A) at MD	**$ 33,071,425**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 79,816,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,322,522)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 32,553,373
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 77,901
o Differences between employer contributions and employer's proportionate share of system contributions	$ 33,167
Employer's Total Pension Expense/(Income)	**$ 32,664,441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,783,379	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,932,520
Changes in proportionate share	$ 342,765	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 812,677	$ 545,516
Total (prior to post-MD contributions)	$ 2,938,821	$ 7,478,036
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,539,215)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,791,360)
2nd Fiscal Year	(2,791,360)
3rd Fiscal Year	(2,791,360)
4th Fiscal Year	3,567,698
5th Fiscal Year	267,167
Thereafter	0
Total	$ (4,539,215)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.32456000%
Employer's proportionate share at MD	0.31126175%
Employer's proportionate share of system NPL/(A) at prior MD	$ (7,356,849)
Employer's proportionate share of system NPL/(A) at MD	**$ 17,870,973**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 43,130,928
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,416,533)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 17,591,031
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (51,891)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 154,759
Employer's Total Pension Expense/(Income)	**$ 17,693,899**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 963,693	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,746,161
Changes in proportionate share	$ 0	$ 228,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 646,366	$ 0
Total (prior to post-MD contributions)	$ 1,610,059	$ 3,974,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,364,422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,465,532)
2nd Fiscal Year	(1,465,532)
3rd Fiscal Year	(1,465,532)
4th Fiscal Year	1,920,706
5th Fiscal Year	111,468
Thereafter	0
Total	$ (2,364,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	94
Employer's Total Pension Expense/(Income)	**$**	**94**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	411	$	0
Total (prior to post-MD contributions)	$	411	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	411

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	94
2nd Fiscal Year		94
3rd Fiscal Year		94
4th Fiscal Year		94
5th Fiscal Year		35
Thereafter		0
Total	$	411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3461: Lake County School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.07106267%
Employer's proportionate share at MD		0.07215241%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,610,788)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,142,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,998,017
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(791,974)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,077,710
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,252
o Differences between employer contributions and employer's proportionate share of system contributions	$	44,247
Employer's Total Pension Expense/(Income)	**$**	**4,126,209**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	223,390	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	868,383
Changes in proportionate share	$	18,710	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	182,494	$	0
Total (prior to post-MD contributions)	$	424,594	$	868,383
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(443,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (315,066)
2nd Fiscal Year	(315,066)
3rd Fiscal Year	(315,066)
4th Fiscal Year	467,795
5th Fiscal Year	33,613
Thereafter	0
Total	$ (443,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01295626%
Employer's proportionate share at MD		0.01301072%
Employer's proportionate share of system NPL/(A) at prior MD	$	(293,681)
Employer's proportionate share of system NPL/(A) at MD	**$**	**747,005**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,802,870
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(142,811)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	735,304
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	213
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,953
Employer's Total Pension Expense/(Income)	**$**	**742,470**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	40,282	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	156,589
Changes in proportionate share	$	935	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	29,357	$	0
Total (prior to post-MD contributions)	$	70,574	$	156,589
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(86,015)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (58,393)
2nd Fiscal Year	(58,393)
3rd Fiscal Year	(58,393)
4th Fiscal Year	83,254
5th Fiscal Year	5,910
Thereafter	0
Total	$ (86,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02923144%
Employer's proportionate share at MD		0.02740702%
Employer's proportionate share of system NPL/(A) at prior MD	$	(662,593)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,573,563**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,797,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(300,830)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,548,914
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(7,119)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(8,561)
Employer's Total Pension Expense/(Income)	**$**	**1,533,234**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	84,855	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	329,855
Changes in proportionate share	$	0	$	31,324
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	37,471
Total (prior to post-MD contributions)	$	84,855	$	398,650
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(313,795)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (153,780)
2nd Fiscal Year	(153,780)
3rd Fiscal Year	(153,780)
4th Fiscal Year	146,005
5th Fiscal Year	1,539
Thereafter	0
Total	$ (313,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3464: Plush School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00163397%
Employer's proportionate share at MD		0.00179909%
Employer's proportionate share of system NPL/(A) at prior MD	$	(37,037)
Employer's proportionate share of system NPL/(A) at MD	**$**	**103,294**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	249,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(19,748)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	101,676
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	644
o Differences between employer contributions and employer's proportionate share of system contributions	$	850
Employer's Total Pension Expense/(Income)	**$**	**103,170**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,570	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	21,653
Changes in proportionate share	$	2,835	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,329	$	0
Total (prior to post-MD contributions)	$	11,734	$	21,653
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,919)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,571)
2nd Fiscal Year	(7,571)
3rd Fiscal Year	(7,571)
4th Fiscal Year	11,896
5th Fiscal Year	899
Thereafter	0
Total	$ (9,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00177773%
Employer's proportionate share at MD		0.00167684%
Employer's proportionate share of system NPL/(A) at prior MD	$	(40,296)
Employer's proportionate share of system NPL/(A) at MD	**$**	**96,275**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	232,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(18,406)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	94,767
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(394)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(434)
Employer's Total Pension Expense/(Income)	**$**	**93,939**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,192	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	20,181
Changes in proportionate share	$	0	$	1,732
Differences between employer contributions and employer's proportionate share of system contributions	$	168	$	2,119
Total (prior to post-MD contributions)	$	5,360	$	24,032
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(18,672)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(9,277)
2nd Fiscal Year		(9,277)
3rd Fiscal Year		(9,277)
4th Fiscal Year		9,038
5th Fiscal Year		121
Thereafter		0
Total	$	(18,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07320080%
Employer's proportionate share at MD	0.07590186%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,659,253)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,357,876**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,517,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (833,129)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,289,611
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 10,540
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 15,032
Employer's Total Pension Expense/(Income)	**$ 4,315,183**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 234,999	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 913,510
Changes in proportionate share	$ 46,375	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 111,397	$ 37,026
Total (prior to post-MD contributions)	$ 392,771	$ 950,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (557,765)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (356,886)
2nd Fiscal Year	(356,886)
3rd Fiscal Year	(356,886)
4th Fiscal Year	477,185
5th Fiscal Year	35,708
Thereafter	0
Total	$ (557,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3473: Eugene School District 4J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.30039080%
Employer's proportionate share at MD	1.24405605%
Employer's proportionate share of system NPL/(A) at prior MD	$ (29,476,149)
Employer's proportionate share of system NPL/(A) at MD	**$ 71,426,997**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 172,386,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (13,655,256)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 70,308,118
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (219,823)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 632,344
Employer's Total Pension Expense/(Income)	**$ 70,720,639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,851,705	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 14,972,718
Changes in proportionate share	$ 0	$ 967,221
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,659,443	$ 0
Total (prior to post-MD contributions)	$ 6,511,148	$ 15,939,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,428,791)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,856,086)
2nd Fiscal Year	(5,856,086)
3rd Fiscal Year	(5,856,086)
4th Fiscal Year	7,685,738
5th Fiscal Year	453,728
Thereafter	0
Total	$ (9,428,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3487: Springfield School District 19

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.58015382%
Employer's proportionate share at MD	0.57629681%
Employer's proportionate share of system NPL/(A) at prior MD	$ (13,150,432)
Employer's proportionate share of system NPL/(A) at MD	**$ 33,087,858**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 79,856,315
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (6,325,664)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 32,569,549
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (15,050)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 168,936
Employer's Total Pension Expense/(Income)	**$ 32,723,435**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,784,265	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,935,965
Changes in proportionate share	$ 0	$ 66,222
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,068,769	$ 266,279
Total (prior to post-MD contributions)	$ 2,853,034	$ 7,268,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,415,432)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,749,985)
2nd Fiscal Year	(2,749,985)
3rd Fiscal Year	(2,749,985)
4th Fiscal Year	3,581,177
5th Fiscal Year	253,345
Thereafter	0
Total	$ (4,415,432)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05587928%
Employer's proportionate share at MD		0.05109079%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,266,624)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,933,358**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,079,550
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(560,793)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,887,408
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(18,685)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	20,427
Employer's Total Pension Expense/(Income)	**$**	**2,889,150**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	158,182	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	614,898
Changes in proportionate share	$	0	$	82,215
Differences between employer contributions and employer's proportionate share of system contributions	$	124,799	$	28,574
Total (prior to post-MD contributions)	$	282,981	$	725,687
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(442,706)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(255,697)
2nd Fiscal Year		(255,697)
3rd Fiscal Year		(255,697)
4th Fiscal Year		306,135
5th Fiscal Year		18,248
Thereafter		0
Total	$	(442,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02984563%
Employer's proportionate share at MD		0.02725274%
Employer's proportionate share of system NPL/(A) at prior MD	$	(676,515)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,564,706**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,776,359
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(299,137)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,540,195
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(10,118)
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,522
Employer's Total Pension Expense/(Income)	**$**	**1,535,599**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	84,377	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	327,998
Changes in proportionate share	$	0	$	44,518
Differences between employer contributions and employer's proportionate share of system contributions	$	28,077	$	3,090
Total (prior to post-MD contributions)	$	112,454	$	375,606
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(263,152)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(141,918)
2nd Fiscal Year		(141,918)
3rd Fiscal Year		(141,918)
4th Fiscal Year		156,426
5th Fiscal Year		6,178
Thereafter		0
Total	$	(263,152)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3502: Creswell School District 40

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.09405332%
Employer's proportionate share at MD		0.09311951%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,131,920)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,346,421**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,903,387
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,022,117)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,262,671
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(3,644)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	48,785
Employer's Total Pension Expense/(Income)	**$**	**5,307,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 288,306	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,120,731
Changes in proportionate share	$ 0	$ 16,032
Differences between employer contributions and employer's proportionate share of system contributions	$ 202,262	$ 0
Total (prior to post-MD contributions)	$ 490,568	$ 1,136,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (646,195)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (424,074)
2nd Fiscal Year	(424,074)
3rd Fiscal Year	(424,074)
4th Fiscal Year	587,957
5th Fiscal Year	38,070
Thereafter	0
Total	$ (646,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06824161%
Employer's proportionate share at MD		0.09574387%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,546,843)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,497,097**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,267,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,050,923)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,410,987
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	107,316
○ Differences between employer contributions and employer's proportionate share of system contributions	$	4,965
Employer's Total Pension Expense/(Income)	**$**	**5,523,268**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	296,431	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,152,316
Changes in proportionate share	$	472,191	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	83,723	$	80,484
Total (prior to post-MD contributions)	$	852,345	$	1,232,800
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(380,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(370,158)
2nd Fiscal Year		(370,158)
3rd Fiscal Year		(370,158)
4th Fiscal Year		667,459
5th Fiscal Year		62,559
Thereafter		0
Total	$	(380,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3510: Bethel School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.47490009%
Employer's proportionate share at MD	0.43612593%
Employer's proportionate share of system NPL/(A) at prior MD	$ (10,764,630)
Employer's proportionate share of system NPL/(A) at MD	**$ 25,040,002**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 60,433,112
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,787,092)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 24,647,759
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (151,300)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 166,669
Employer's Total Pension Expense/(Income)	**$ 24,663,128**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,350,284	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 5,248,952
Changes in proportionate share	$ 0	$ 665,720
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,164,159	$ 352,486
Total (prior to post-MD contributions)	$ 2,514,443	$ 6,267,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,752,715)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,182,202)
2nd Fiscal Year	(2,182,202)
3rd Fiscal Year	(2,182,202)
4th Fiscal Year	2,625,828
5th Fiscal Year	168,064
Thereafter	0
Total	$ (3,752,715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3517: Crow-Applegate-Lorane District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03261380%
Employer's proportionate share at MD		0.03121068%
Employer's proportionate share of system NPL/(A) at prior MD	$	(739,262)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,791,949**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,324,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(342,581)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,763,879
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(5,475)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	12,002
Employer's Total Pension Expense/(Income)	**$**	**1,770,406**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	96,631	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	375,633
Changes in proportionate share	$	0	$	24,090
Differences between employer contributions and employer's proportionate share of system contributions	$	50,018	$	0
Total (prior to post-MD contributions)	$	146,649	$	399,723
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(253,074)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (150,739)
2nd Fiscal Year	(150,739)
3rd Fiscal Year	(150,739)
4th Fiscal Year	189,143
5th Fiscal Year	10,000
Thereafter	0
Total	$ (253,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03105854%
Employer's proportionate share at MD		0.03040799%
Employer's proportionate share of system NPL/(A) at prior MD	$	(704,008)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,745,863**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,213,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(333,770)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,718,515
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(2,539)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(5,034)
Employer's Total Pension Expense/(Income)	**$**	**1,710,942**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	94,146	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	365,972
Changes in proportionate share	$	0	$	11,169
Differences between employer contributions and employer's proportionate share of system contributions	$	21,148	$	35,425
Total (prior to post-MD contributions)	$	115,294	$	412,566
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(297,272)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (160,794)
2nd Fiscal Year	(160,794)
3rd Fiscal Year	(160,794)
4th Fiscal Year	175,640
5th Fiscal Year	9,470
Thereafter	0
Total	$ (297,272)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3520: Junction City School District 69

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.14784920%
Employer's proportionate share at MD	0.15025037%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,351,320)
Employer's proportionate share of system NPL/(A) at MD	**$ 8,626,567**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 20,819,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,649,208)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 8,491,435
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 9,369
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 58,005
Employer's Total Pension Expense/(Income)	**$ 8,558,809**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 465,188	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,808,324
Changes in proportionate share	$ 41,226	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 239,670	$ 0
Total (prior to post-MD contributions)	$ 746,084	$ 1,808,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,062,240)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (689,714)
2nd Fiscal Year	(689,714)
3rd Fiscal Year	(689,714)
4th Fiscal Year	945,438
5th Fiscal Year	61,466
Thereafter	0
Total	$ (1,062,240)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3522: Lowell School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02653126%
Employer's proportionate share at MD		0.02843718%
Employer's proportionate share of system NPL/(A) at prior MD	$	(601,388)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,632,710**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,940,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(312,138)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,607,134
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,437
o Differences between employer contributions and employer's proportionate share of system contributions	$	9,439
Employer's Total Pension Expense/(Income)	**$**	**1,624,010**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	88,044	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	342,253
Changes in proportionate share	$	32,723	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	38,432	$	0
Total (prior to post-MD contributions)	$	159,199	$	342,253
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(183,054)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (126,415)
2nd Fiscal Year	(126,415)
3rd Fiscal Year	(126,415)
4th Fiscal Year	182,986
5th Fiscal Year	13,204
Thereafter	0
Total	$ (183,054)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3524: Oakridge School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05213790%
Employer's proportionate share at MD		0.04886271%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,181,817)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,805,434**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,770,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(536,337)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,761,487
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(12,780)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	30,910
Employer's Total Pension Expense/(Income)	**$**	**2,779,617**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	151,283	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	588,082
Changes in proportionate share	$	0	$	56,233
Differences between employer contributions and employer's proportionate share of system contributions	$	132,908	$	0
Total (prior to post-MD contributions)	$	284,191	$	644,315
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(360,124)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(228,082)
2nd Fiscal Year		(228,082)
3rd Fiscal Year		(228,082)
4th Fiscal Year		304,666
5th Fiscal Year		19,455
Thereafter		0
Total	$	(360,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02742758%
Employer's proportionate share at MD	0.01960118%
Employer's proportionate share of system NPL/(A) at prior MD	$ (621,705)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,125,394**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 2,716,097
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (215,150)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,107,765
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (30,539)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (2,491)
Employer's Total Pension Expense/(Income)	**$ 1,074,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,687	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 235,908
Changes in proportionate share	$ 0	$ 134,373
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,843	$ 24,381
Total (prior to post-MD contributions)	$ 79,530	$ 394,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (315,132)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (131,797)
2nd Fiscal Year	(131,797)
3rd Fiscal Year	(131,797)
4th Fiscal Year	85,245
5th Fiscal Year	(4,985)
Thereafter	0
Total	$ (315,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02538343%
Employer's proportionate share at MD		0.02888530%
Employer's proportionate share of system NPL/(A) at prior MD	$	(575,370)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,658,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,002,579
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(317,057)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,632,459
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	13,665
○ Differences between employer contributions and employer's proportionate share of system contributions	$	12,846
Employer's Total Pension Expense/(Income)	**$**	**1,658,970**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	89,431	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	347,646
Changes in proportionate share	$	60,124	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	52,543	$	0
Total (prior to post-MD contributions)	$	202,098	$	347,646
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(145,548)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (119,038)
2nd Fiscal Year	(119,038)
3rd Fiscal Year	(119,038)
4th Fiscal Year	194,823
5th Fiscal Year	16,742
Thereafter	0
Total	$ (145,548)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06428889%
Employer's proportionate share at MD		0.06147631%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,457,246)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,529,639**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,518,651
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(674,789)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,474,348
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(10,975)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	20,170
Employer's Total Pension Expense/(Income)	**$**	**3,483,543**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	190,336	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	739,892
Changes in proportionate share	$	0	$	48,290
Differences between employer contributions and employer's proportionate share of system contributions	$	86,104	$	0
Total (prior to post-MD contributions)	$	276,440	$	788,182
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(511,742)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(300,575)
2nd Fiscal Year		(300,575)
3rd Fiscal Year		(300,575)
4th Fiscal Year		370,324
5th Fiscal Year		19,657
Thereafter		0
Total	$	(511,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3579: Lincoln County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

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

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	96
Employer's Total Pension Expense/(Income)	**$**	**96**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	420	$	0
Total (prior to post-MD contributions)	$	420	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	420

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	96
2nd Fiscal Year		96
3rd Fiscal Year		96
4th Fiscal Year		96
5th Fiscal Year		36
Thereafter		0
Total	$	420

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 384
Employer's Total Pension Expense/(Income)	**$ 384**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 384
2nd Fiscal Year	384
3rd Fiscal Year	384
4th Fiscal Year	384
5th Fiscal Year	153
Thereafter	0
Total	$ 1,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3613: Harris School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	623	$	0
Total (prior to post-MD contributions)	$	623	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	623

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	142
2nd Fiscal Year		142
3rd Fiscal Year		142
4th Fiscal Year		142
5th Fiscal Year		55
Thereafter		0
Total	$	623

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3615: Central Linn School District 552C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06402644%
Employer's proportionate share at MD		0.06558402%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,451,297)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,765,481**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,087,849
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(719,876)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,706,496
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	6,078
○ Differences between employer contributions and employer's proportionate share of system contributions	$	20,420
Employer's Total Pension Expense/(Income)	**$**	**3,732,994**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	203,054	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	789,330
Changes in proportionate share	$	26,742	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	120,589	$	25,151
Total (prior to post-MD contributions)	$	350,385	$	814,481
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(464,096)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (303,970)
2nd Fiscal Year	(303,970)
3rd Fiscal Year	(303,970)
4th Fiscal Year	415,958
5th Fiscal Year	31,854
Thereafter	0
Total	$ (464,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3618: Sweet Home School District 55

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02764089%
Employer's proportionate share at MD		0.03108153%
Employer's proportionate share of system NPL/(A) at prior MD	$	(626,540)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,784,534**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,306,906
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(341,163)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,756,580
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	13,426
○ Differences between employer contributions and employer's proportionate share of system contributions	$	73,550
Employer's Total Pension Expense/(Income)	**$**	**1,843,556**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	96,231	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	374,079
Changes in proportionate share	$	59,073	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	294,712	$	0
Total (prior to post-MD contributions)	$	450,016	$	374,079
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	75,937

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,639)
2nd Fiscal Year	(69,639)
3rd Fiscal Year	(69,639)
4th Fiscal Year	255,772
5th Fiscal Year	29,082
Thereafter	0
Total	$ 75,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	174	$	0
Total (prior to post-MD contributions)	$	174	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	40
2nd Fiscal Year		40
3rd Fiscal Year		40
4th Fiscal Year		39
5th Fiscal Year		15
Thereafter		0
Total	$	174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.06837048%
Employer's proportionate share at MD		0.06426767%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,549,764)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,689,903**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,905,445
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(705,428)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,632,102
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(16,009)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	73,006
Employer's Total Pension Expense/(Income)	**$**	**3,689,099**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 198,978	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 773,487
Changes in proportionate share	$ 0	$ 70,442
Differences between employer contributions and employer's proportionate share of system contributions	$ 311,240	$ 0
Total (prior to post-MD contributions)	$ 510,218	$ 843,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (333,711)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (266,838)
2nd Fiscal Year	(266,838)
3rd Fiscal Year	(266,838)
4th Fiscal Year	430,910
5th Fiscal Year	35,893
Thereafter	0
Total	$ (333,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3665: Santiam Canyon School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02140520%
Employer's proportionate share at MD		0.00799266%
Employer's proportionate share of system NPL/(A) at prior MD	$	(485,195)
Employer's proportionate share of system NPL/(A) at MD	**$**	**458,895**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,107,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(87,731)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	451,707
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(52,337)
o Differences between employer contributions and employer's proportionate share of system contributions	$	15,265
Employer's Total Pension Expense/(Income)	**$**	**414,635**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,746	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	96,195
Changes in proportionate share	$	0	$	230,282
Differences between employer contributions and employer's proportionate share of system contributions	$	103,468	$	29,703
Total (prior to post-MD contributions)	$	128,214	$	356,180
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(227,966)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (77,346)
2nd Fiscal Year	(77,346)
3rd Fiscal Year	(77,346)
4th Fiscal Year	13,352
5th Fiscal Year	(9,280)
Thereafter	0
Total	$ (227,966)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 262
Employer's Total Pension Expense/(Income)	**$ 262**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,153	$ 0
Total (prior to post-MD contributions)	$ 1,153	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,153

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 262
2nd Fiscal Year	262
3rd Fiscal Year	262
4th Fiscal Year	262
5th Fiscal Year	105
Thereafter	0
Total	$ 1,153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3684: Ontario School District 8C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15451174%
Employer's proportionate share at MD	0.15571267%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,502,340)
Employer's proportionate share of system NPL/(A) at MD	**$ 8,940,183**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,576,798
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,709,164)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 8,800,138
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 4,686
o Differences between employer contributions and employer's proportionate share of system contributions	$ 107,911
Employer's Total Pension Expense/(Income)	**$ 8,912,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 482,100	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,874,065
Changes in proportionate share	$ 20,619	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 448,846	$ 0
Total (prior to post-MD contributions)	$ 951,565	$ 1,874,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (922,500)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (672,015)
2nd Fiscal Year	(672,015)
3rd Fiscal Year	(672,015)
4th Fiscal Year	1,017,661
5th Fiscal Year	75,884
Thereafter	0
Total	$ (922,500)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00056128%
Employer's proportionate share at MD		0.00141944%
Employer's proportionate share of system NPL/(A) at prior MD	$	(12,723)
Employer's proportionate share of system NPL/(A) at MD	**$**	**81,497**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	196,689
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(15,580)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	80,220
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,349
o Differences between employer contributions and employer's proportionate share of system contributions	$	865
Employer's Total Pension Expense/(Income)	**$**	**84,434**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,395	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,084
Changes in proportionate share	$	14,734	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,074	$	1,171
Total (prior to post-MD contributions)	$	23,203	$	18,255
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,948

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,938)
2nd Fiscal Year		(2,938)
3rd Fiscal Year		(2,938)
4th Fiscal Year		12,133
5th Fiscal Year		1,631
Thereafter		0
Total	$	4,948

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3689: Vale School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	14
Employer's Total Pension Expense/(Income)	**$**	**14**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	61	$	0
Total (prior to post-MD contributions)	$	61	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	61

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	14
2nd Fiscal Year		14
3rd Fiscal Year		14
4th Fiscal Year		14
5th Fiscal Year		5
Thereafter		0
Total	$	61

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3694: Nyssa School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.12254430%
Employer's proportionate share at MD		0.11793185%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,777,730)
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,771,012**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,341,584
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,294,467)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	6,664,946
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(17,998)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	31,289
Employer's Total Pension Expense/(Income)	**$**	**6,678,237**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 365,127	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,419,358
Changes in proportionate share	$ 0	$ 79,192
Differences between employer contributions and employer's proportionate share of system contributions	$ 132,172	$ 0
Total (prior to post-MD contributions)	$ 497,299	$ 1,498,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,001,251)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (580,949)
2nd Fiscal Year	(580,949)
3rd Fiscal Year	(580,949)
4th Fiscal Year	705,840
5th Fiscal Year	35,758
Thereafter	0
Total	$ (1,001,251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00575473%
Employer's proportionate share at MD		0.00574983%
Employer's proportionate share of system NPL/(A) at prior MD	$	(130,443)
Employer's proportionate share of system NPL/(A) at MD	**$**	**330,124**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	796,743
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(63,112)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	324,953
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(19)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,451
Employer's Total Pension Expense/(Income)	**$**	**327,385**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	17,802	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	69,202
Changes in proportionate share	$	0	$	84
Differences between employer contributions and employer's proportionate share of system contributions	$	9,230	$	0
Total (prior to post-MD contributions)	$	27,032	$	69,286
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(42,254)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,541)
2nd Fiscal Year	(26,541)
3rd Fiscal Year	(26,541)
4th Fiscal Year	35,555
5th Fiscal Year	1,813
Thereafter	0
Total	$ (42,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3707: Adrian School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02588904%
Employer's proportionate share at MD		0.02597189%
Employer's proportionate share of system NPL/(A) at prior MD	$	(586,831)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,491,166**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,598,874
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(285,078)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,467,807
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	323
○ Differences between employer contributions and employer's proportionate share of system contributions	$	9,933
Employer's Total Pension Expense/(Income)	**$**	**1,478,063**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	80,411	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	312,582
Changes in proportionate share	$	1,423	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	41,378	$	0
Total (prior to post-MD contributions)	$	123,212	$	312,582
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(189,370)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (120,612)
2nd Fiscal Year	(120,612)
3rd Fiscal Year	(120,612)
4th Fiscal Year	162,216
5th Fiscal Year	10,251
Thereafter	0
Total	$ (189,370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01213524%
Employer's proportionate share at MD		0.01372839%
Employer's proportionate share of system NPL/(A) at prior MD	$	(275,071)
Employer's proportionate share of system NPL/(A) at MD	**$**	**788,210**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,902,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(150,688)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	775,863
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,217
o Differences between employer contributions and employer's proportionate share of system contributions	$	9,578
Employer's Total Pension Expense/(Income)	**$**	**791,658**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	42,504	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	165,227
Changes in proportionate share	$	27,353	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	37,838	$	0
Total (prior to post-MD contributions)	$	107,695	$	165,227
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(57,532)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,380)
2nd Fiscal Year	(53,380)
3rd Fiscal Year	(53,380)
4th Fiscal Year	94,581
5th Fiscal Year	8,028
Thereafter	0
Total	$ (57,532)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3712: W W Jones School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00192441%
Employer's proportionate share at MD		0.00193607%
Employer's proportionate share of system NPL/(A) at prior MD	$	(43,621)
Employer's proportionate share of system NPL/(A) at MD	**$**	**111,159**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	268,277
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(21,251)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	109,417
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	46
o Differences between employer contributions and employer's proportionate share of system contributions	$	323
Employer's Total Pension Expense/(Income)	**$**	**109,786**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,994	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	23,301
Changes in proportionate share	$	200	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,400	$	0
Total (prior to post-MD contributions)	$	7,594	$	23,301
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,707)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(9,387)
2nd Fiscal Year		(9,387)
3rd Fiscal Year		(9,387)
4th Fiscal Year		11,772
5th Fiscal Year		681
Thereafter		0
Total	$	(15,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	365
Employer's Total Pension Expense/(Income)	**$**	**365**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,606	$	0
Total (prior to post-MD contributions)	$	1,606	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,606

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	365
2nd Fiscal Year		365
3rd Fiscal Year		365
4th Fiscal Year		365
5th Fiscal Year		146
Thereafter		0
Total	$	1,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	188
Employer's Total Pension Expense/(Income)	**$**	**188**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	828	$	0
Total (prior to post-MD contributions)	$	828	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	828

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	188
2nd Fiscal Year		188
3rd Fiscal Year		188
4th Fiscal Year		188
5th Fiscal Year		76
Thereafter		0
Total	$	828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	201
Employer's Total Pension Expense/(Income)	**$**	**201**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	886	$	0
Total (prior to post-MD contributions)	$	886	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	886

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	201
2nd Fiscal Year		201
3rd Fiscal Year		201
4th Fiscal Year		201
5th Fiscal Year		82
Thereafter		0
Total	$	886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3729: Jefferson School District 14Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02768787%
Employer's proportionate share at MD		0.02810039%
Employer's proportionate share of system NPL/(A) at prior MD	$	(627,605)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,613,373**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,893,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(308,441)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,588,100
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	1,610
○ Differences between employer contributions and employer's proportionate share of system contributions	$	16,233
Employer's Total Pension Expense/(Income)	**$**	**1,605,943**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	87,001	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	338,200
Changes in proportionate share	$	7,082	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	62,531	$	0
Total (prior to post-MD contributions)	$	156,614	$	338,200
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(181,586)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (123,751)
2nd Fiscal Year	(123,751)
3rd Fiscal Year	(123,751)
4th Fiscal Year	179,070
5th Fiscal Year	10,596
Thereafter	0
Total	$ (181,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3730: North Marion School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07830880%
Employer's proportionate share at MD	0.07591663%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,775,037)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,358,724**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,519,618
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (833,291)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,290,446
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (9,334)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (32,450)
Employer's Total Pension Expense/(Income)	**$ 4,248,662**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 235,044	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 913,687
Changes in proportionate share	$ 0	$ 41,072
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 127,594
Total (prior to post-MD contributions)	$ 235,044	$ 1,082,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (847,309)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (424,316)
2nd Fiscal Year	(424,316)
3rd Fiscal Year	(424,316)
4th Fiscal Year	413,395
5th Fiscal Year	12,245
Thereafter	0
Total	$ (847,309)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	77
Employer's Total Pension Expense/(Income)	**$**	**77**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	341	$	0
Total (prior to post-MD contributions)	$	341	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	341

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	77
2nd Fiscal Year		77
3rd Fiscal Year		77
4th Fiscal Year		77
5th Fiscal Year		33
Thereafter		0
Total	$	341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	2.48695645%
Employer's proportionate share at MD	2.13293817%
Employer's proportionate share of system NPL/(A) at prior MD	$ (56,372,207)
Employer's proportionate share of system NPL/(A) at MD	**$ 122,461,820**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 295,557,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (23,411,981)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 120,543,499
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (1,381,410)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 1,543,657
Employer's Total Pension Expense/(Income)	**$ 120,705,746**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,603,761	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 25,670,774
Changes in proportionate share	$ 0	$ 6,078,203
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,542,160	$ 0
Total (prior to post-MD contributions)	$ 13,145,921	$ 31,748,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,603,056)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,585,299)
2nd Fiscal Year	(10,585,299)
3rd Fiscal Year	(10,585,299)
4th Fiscal Year	12,612,566
5th Fiscal Year	540,277
Thereafter	0
Total	$ (18,603,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3750: St Paul School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03585584%
Employer's proportionate share at MD		0.03291169%
Employer's proportionate share of system NPL/(A) at prior MD	$	(812,750)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,889,612**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,560,508
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(361,252)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,860,012
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(11,488)
o Differences between employer contributions and employer's proportionate share of system contributions	$	23,435
Employer's Total Pension Expense/(Income)	**$**	**1,871,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,897	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 396,106
Changes in proportionate share	$ 0	$ 50,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 98,285	$ 0
Total (prior to post-MD contributions)	$ 200,182	$ 446,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (246,473)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (153,890)
2nd Fiscal Year	(153,890)
3rd Fiscal Year	(153,890)
4th Fiscal Year	203,571
5th Fiscal Year	11,626
Thereafter	0
Total	$ (246,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3759: Eldriedge Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	612	$	0
Total (prior to post-MD contributions)	$	612	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	612

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	139
2nd Fiscal Year		139
3rd Fiscal Year		139
4th Fiscal Year		139
5th Fiscal Year		56
Thereafter		0
Total	$	612

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	146
Employer's Total Pension Expense/(Income)	**$**	**146**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	642	$	0
Total (prior to post-MD contributions)	$	642	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	642

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	146
2nd Fiscal Year		146
3rd Fiscal Year		146
4th Fiscal Year		146
5th Fiscal Year		58
Thereafter		0
Total	$	642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	269	$	0
Total (prior to post-MD contributions)	$	269	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	269

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	61
2nd Fiscal Year		61
3rd Fiscal Year		61
4th Fiscal Year		61
5th Fiscal Year		25
Thereafter		0
Total	$	269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	186
Employer's Total Pension Expense/(Income)	**$**	**186**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	821	$	0
Total (prior to post-MD contributions)	$	821	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	821

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	186
2nd Fiscal Year		186
3rd Fiscal Year		186
4th Fiscal Year		186
5th Fiscal Year		77
Thereafter		0
Total	$	821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3771: Gervais Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	103
Employer's Total Pension Expense/(Income)	**$**	**103**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	452	$	0
Total (prior to post-MD contributions)	$	452	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	452

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	103
2nd Fiscal Year		103
3rd Fiscal Year		103
4th Fiscal Year		103
5th Fiscal Year		40
Thereafter		0
Total	$	452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	480
Employer's Total Pension Expense/(Income)	**$**	**480**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,100	$	0
Total (prior to post-MD contributions)	$	2,100	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,100

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	480
2nd Fiscal Year		480
3rd Fiscal Year		480
4th Fiscal Year		475
5th Fiscal Year		185
Thereafter		0
Total	$	2,100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06608005%
Employer's proportionate share at MD	0.06614299%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,497,846)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,797,574**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,165,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (726,012)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,738,087
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 246
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 76,672
Employer's Total Pension Expense/(Income)	**$ 3,815,005**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 204,784	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 796,058
Changes in proportionate share	$ 1,080	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 323,611	$ 0
Total (prior to post-MD contributions)	$ 529,475	$ 796,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (266,583)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (256,366)
2nd Fiscal Year	(256,366)
3rd Fiscal Year	(256,366)
4th Fiscal Year	460,008
5th Fiscal Year	42,509
Thereafter	0
Total	$ (266,583)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	273
Employer's Total Pension Expense/(Income)	**$**	**273**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,200	$	0
Total (prior to post-MD contributions)	$	1,200	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,200

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	273
2nd Fiscal Year		273
3rd Fiscal Year		273
4th Fiscal Year		273
5th Fiscal Year		108
Thereafter		0
Total	$	1,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.56284888%
Employer's proportionate share at MD	0.54117507%
Employer's proportionate share of system NPL/(A) at prior MD	$ (12,758,178)
Employer's proportionate share of system NPL/(A) at MD	**$ 31,071,357**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 74,989,565
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,940,154)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 30,584,636
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (84,573)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 141,245
Employer's Total Pension Expense/(Income)	**$ 30,641,308**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,675,525	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,513,261
Changes in proportionate share	$ 0	$ 372,122
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,016,824	$ 323,465
Total (prior to post-MD contributions)	$ 2,692,349	$ 7,208,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,516,499)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,670,226)
2nd Fiscal Year	(2,670,226)
3rd Fiscal Year	(2,670,226)
4th Fiscal Year	3,283,248
5th Fiscal Year	210,930
Thereafter	0
Total	$ (4,516,499)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	165
Employer's Total Pension Expense/(Income)	**$**	**165**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	727	$	0
Total (prior to post-MD contributions)	$	727	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	727

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	165
2nd Fiscal Year		165
3rd Fiscal Year		165
4th Fiscal Year		165
5th Fiscal Year		67
Thereafter		0
Total	$	727

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	0
o Differences between employer contributions and employer's proportionate share of system contributions	$	23
Employer's Total Pension Expense/(Income)	**$**	**23**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	91	$	0
Total (prior to post-MD contributions)	$	91	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	91

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	23
2nd Fiscal Year		23
3rd Fiscal Year		23
4th Fiscal Year		17
5th Fiscal Year		5
Thereafter		0
Total	$	91

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	148
Employer's Total Pension Expense/(Income)	**$**	**148**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	651	$	0
Total (prior to post-MD contributions)	$	651	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	651

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	148
2nd Fiscal Year		148
3rd Fiscal Year		148
4th Fiscal Year		148
5th Fiscal Year		59
Thereafter		0
Total	$	651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13554359%
Employer's proportionate share at MD	0.12546154%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,072,386)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,203,326**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,384,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,377,116)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 7,090,488
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (39,341)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 13,458
Employer's Total Pension Expense/(Income)	**$ 7,064,605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 388,440	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,509,980
Changes in proportionate share	$ 0	$ 173,101
Differences between employer contributions and employer's proportionate share of system contributions	$ 207,229	$ 121,104
Total (prior to post-MD contributions)	$ 595,669	$ 1,804,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,208,516)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (658,064)
2nd Fiscal Year	(658,064)
3rd Fiscal Year	(658,064)
4th Fiscal Year	727,264
5th Fiscal Year	38,413
Thereafter	0
Total	$ (1,208,516)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25383313%
Employer's proportionate share at MD	0.29932259%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,753,673)
Employer's proportionate share of system NPL/(A) at MD	**$ 17,185,491**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 41,476,542
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,285,484)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 16,916,286
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 177,504
o Differences between employer contributions and employer's proportionate share of system contributions	$ (25,751)
Employer's Total Pension Expense/(Income)	**$ 17,068,039**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 926,729	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,602,468
Changes in proportionate share	$ 781,017	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,491,886	$ 1,936,715
Total (prior to post-MD contributions)	$ 3,199,632	$ 5,539,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,339,551)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,356,487)
2nd Fiscal Year	(1,356,487)
3rd Fiscal Year	(1,356,487)
4th Fiscal Year	1,750,724
5th Fiscal Year	(20,814)
Thereafter	0
Total	$ (2,339,551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3820: Parkrose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36068736%
Employer's proportionate share at MD	0.32442781%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,175,753)
Employer's proportionate share of system NPL/(A) at MD	**$ 18,626,897**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 44,955,323
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,561,049)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 18,335,114
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (141,488)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 64,301
Employer's Total Pension Expense/(Income)	**$ 18,257,927**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,004,457	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,904,620
Changes in proportionate share	$ 0	$ 622,546
Differences between employer contributions and employer's proportionate share of system contributions	$ 397,182	$ 93,485
Total (prior to post-MD contributions)	$ 1,401,639	$ 4,620,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,219,012)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,711,929)
2nd Fiscal Year	(1,711,929)
3rd Fiscal Year	(1,711,929)
4th Fiscal Year	1,845,948
5th Fiscal Year	70,826
Thereafter	0
Total	$ (3,219,012)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,254
Employer's Total Pension Expense/(Income)	**$**	**1,254**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,183	$	0
Total (prior to post-MD contributions)	$	5,183	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,183

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,254
2nd Fiscal Year		1,254
3rd Fiscal Year		1,254
4th Fiscal Year		1,087
5th Fiscal Year		334
Thereafter		0
Total	$	5,183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	517
Employer's Total Pension Expense/(Income)	**$**	**517**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,273	$	0
Total (prior to post-MD contributions)	$	2,273	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,273

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	517
2nd Fiscal Year		517
3rd Fiscal Year		517
4th Fiscal Year		517
5th Fiscal Year		205
Thereafter		0
Total	$	2,273

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.47769347%
Employer's proportionate share at MD	0.46768190%
Employer's proportionate share of system NPL/(A) at prior MD	$ (10,827,948)
Employer's proportionate share of system NPL/(A) at MD	**$ 26,851,775**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 64,805,761
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,133,463)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 26,431,152
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (39,066)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 153,151
Employer's Total Pension Expense/(Income)	**$ 26,545,237**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,447,984	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 5,628,741
Changes in proportionate share	$ 0	$ 171,890
Differences between employer contributions and employer's proportionate share of system contributions	$ 665,250	$ 0
Total (prior to post-MD contributions)	$ 2,113,234	$ 5,800,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,687,397)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,242,492)
2nd Fiscal Year	(2,242,492)
3rd Fiscal Year	(2,242,492)
4th Fiscal Year	2,867,116
5th Fiscal Year	172,963
Thereafter	0
Total	$ (3,687,397)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.06638067%
Employer's proportionate share at MD	0.07357420%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,504,660)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,224,234**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,195,032
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (807,580)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,158,063
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 28,070
o Differences between employer contributions and employer's proportionate share of system contributions	$ 115,360
Employer's Total Pension Expense/(Income)	**$ 4,301,493**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 227,792	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 885,495
Changes in proportionate share	$ 123,507	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 480,791	$ 0
Total (prior to post-MD contributions)	$ 832,090	$ 885,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,405)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (227,299)
2nd Fiscal Year	(227,299)
3rd Fiscal Year	(227,299)
4th Fiscal Year	563,809
5th Fiscal Year	64,683
Thereafter	0
Total	$ (53,405)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3843: David Douglas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.98040314%
Employer's proportionate share at MD	1.06872936%
Employer's proportionate share of system NPL/(A) at prior MD	$ (22,222,942)
Employer's proportionate share of system NPL/(A) at MD	**$ 61,360,683**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 148,091,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (11,730,800)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 60,399,490
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 344,657
o Differences between employer contributions and employer's proportionate share of system contributions	$ 404,550
Employer's Total Pension Expense/(Income)	**$ 61,148,697**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,308,879	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 12,862,590
Changes in proportionate share	$ 1,516,489	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,930,746	$ 123,320
Total (prior to post-MD contributions)	$ 6,756,114	$ 12,985,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,229,796)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,635,955)
2nd Fiscal Year	(4,635,955)
3rd Fiscal Year	(4,635,955)
4th Fiscal Year	7,063,880
5th Fiscal Year	614,190
Thereafter	0
Total	$ (6,229,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3847: Riverdale School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03389839%
Employer's proportionate share at MD		0.03457185%
Employer's proportionate share of system NPL/(A) at prior MD	$	(768,380)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,984,929**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,790,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(379,474)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,953,836
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,628
o Differences between employer contributions and employer's proportionate share of system contributions	$	26,527
Employer's Total Pension Expense/(Income)	**$**	**1,982,991**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	107,037	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	416,086
Changes in proportionate share	$	11,563	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	108,538	$	0
Total (prior to post-MD contributions)	$	227,138	$	416,086
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(188,948)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(145,047)
2nd Fiscal Year		(145,047)
3rd Fiscal Year		(145,047)
4th Fiscal Year		228,893
5th Fiscal Year		17,301
Thereafter		0
Total	$	(188,948)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	320
Employer's Total Pension Expense/(Income)	**$**	**320**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,408	$	0
Total (prior to post-MD contributions)	$	1,408	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,408

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	320
2nd Fiscal Year		320
3rd Fiscal Year		320
4th Fiscal Year		320
5th Fiscal Year		128
Thereafter		0
Total	$	1,408

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3850: Dallas School Dist

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.25175046%
Employer's proportionate share at MD	0.25451453%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,706,465)
Employer's proportionate share of system NPL/(A) at MD	**$ 14,612,853**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,267,578
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,793,653)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 14,383,948
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 10,786
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 181,185
Employer's Total Pension Expense/(Income)	**$ 14,575,919**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 787,999	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,063,185
Changes in proportionate share	$ 47,456	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 740,815	$ 0
Total (prior to post-MD contributions)	$ 1,576,270	$ 3,063,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,486,915)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,090,488)
2nd Fiscal Year	(1,090,488)
3rd Fiscal Year	(1,090,488)
4th Fiscal Year	1,664,325
5th Fiscal Year	120,225
Thereafter	0
Total	$ (1,486,915)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08823401%
Employer's proportionate share at MD		0.09911007%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,000,013)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,690,366**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,733,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,087,872)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,601,229
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	42,439
○ Differences between employer contributions and employer's proportionate share of system contributions	$	26,684
Employer's Total Pension Expense/(Income)	**$**	**5,670,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 306,853	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,192,830
Changes in proportionate share	$ 186,734	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 104,590	$ 0
Total (prior to post-MD contributions)	$ 598,177	$ 1,192,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (594,653)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (430,277)
2nd Fiscal Year	(430,277)
3rd Fiscal Year	(430,277)
4th Fiscal Year	647,042
5th Fiscal Year	49,138
Thereafter	0
Total	$ (594,653)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3865: Perrydale School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03380734%
Employer's proportionate share at MD	0.02799682%
Employer's proportionate share of system NPL/(A) at prior MD	$ (766,316)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,607,427**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,879,464
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (307,304)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,582,247
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (22,673)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 9,465
Employer's Total Pension Expense/(Income)	**$ 1,569,039**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 86,681	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 336,953
Changes in proportionate share	$ 0	$ 99,762
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,689	$ 13,125
Total (prior to post-MD contributions)	$ 144,370	$ 449,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (305,470)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (154,280)
2nd Fiscal Year	(154,280)
3rd Fiscal Year	(154,280)
4th Fiscal Year	153,313
5th Fiscal Year	4,055
Thereafter	0
Total	$ (305,470)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00102132%
Employer's proportionate share at MD		0.00145282%
Employer's proportionate share of system NPL/(A) at prior MD	$	(23,150)
Employer's proportionate share of system NPL/(A) at MD	**$**	**83,413**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	201,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(15,947)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	82,106
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,684
o Differences between employer contributions and employer's proportionate share of system contributions	$	(835)
Employer's Total Pension Expense/(Income)	**$**	**82,955**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	4,498	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	17,485
Changes in proportionate share	$	7,408	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	3,500
Total (prior to post-MD contributions)	$	11,906	$	20,985
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,079)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,472)
2nd Fiscal Year		(6,472)
3rd Fiscal Year		(6,472)
4th Fiscal Year		9,503
5th Fiscal Year		832
Thereafter		0
Total	$	(9,079)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	62
Employer's Total Pension Expense/(Income)	**$**	**62**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	275	$	0
Total (prior to post-MD contributions)	$	275	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	275

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	62
2nd Fiscal Year		62
3rd Fiscal Year		62
4th Fiscal Year		62
5th Fiscal Year		27
Thereafter		0
Total	$	275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02176285%
Employer's proportionate share at MD	0.02470721%
Employer's proportionate share of system NPL/(A) at prior MD	$ (493,302)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,418,555**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,423,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (271,196)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,396,334
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 11,489
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 18,791
Employer's Total Pension Expense/(Income)	**$ 1,426,614**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,496	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 297,361
Changes in proportionate share	$ 50,553	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,689	$ 1,270
Total (prior to post-MD contributions)	$ 195,738	$ 298,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (102,893)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (94,216)
2nd Fiscal Year	(94,216)
3rd Fiscal Year	(94,216)
4th Fiscal Year	168,317
5th Fiscal Year	11,437
Thereafter	0
Total	$ (102,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.11142712%
Employer's proportionate share at MD		0.10748421%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,525,735)
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,171,164**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,893,875
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,179,790)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	6,074,495
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(15,386)
o Differences between employer contributions and employer's proportionate share of system contributions	$	52,077
Employer's Total Pension Expense/(Income)	**$**	**6,111,186**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	332,780	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,293,616
Changes in proportionate share	$	0	$	67,696
Differences between employer contributions and employer's proportionate share of system contributions	$	215,725	$	0
Total (prior to post-MD contributions)	$	548,505	$	1,361,312
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(812,807)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(504,905)
2nd Fiscal Year		(504,905)
3rd Fiscal Year		(504,905)
4th Fiscal Year		663,685
5th Fiscal Year		38,225
Thereafter		0
Total	$	(812,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01565478%
Employer's proportionate share at MD		0.01396450%
Employer's proportionate share of system NPL/(A) at prior MD	$	(354,849)
Employer's proportionate share of system NPL/(A) at MD	**$**	**801,766**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,935,033
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(153,280)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	789,207
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,596)
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,539
Employer's Total Pension Expense/(Income)	**$**	**788,150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,235	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 168,068
Changes in proportionate share	$ 0	$ 29,020
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,807	$ 0
Total (prior to post-MD contributions)	$ 67,042	$ 197,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (130,046)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71,422)
2nd Fiscal Year	(71,422)
3rd Fiscal Year	(71,422)
4th Fiscal Year	80,993
5th Fiscal Year	3,226
Thereafter	0
Total	$ (130,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.09303639%
Employer's proportionate share at MD		0.09464142%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,108,870)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,433,801**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,114,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,038,822)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,348,682
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	6,263
○ Differences between employer contributions and employer's proportionate share of system contributions	$	51,321
Employer's Total Pension Expense/(Income)	**$**	**5,406,266**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	293,018	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,139,048
Changes in proportionate share	$	27,557	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	205,416	$	0
Total (prior to post-MD contributions)	$	525,991	$	1,139,048
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(613,057)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(419,300)
2nd Fiscal Year		(419,300)
3rd Fiscal Year		(419,300)
4th Fiscal Year		605,369
5th Fiscal Year		39,473
Thereafter		0
Total	$	(613,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	0
o Differences between employer contributions and employer's proportionate share of system contributions	$	91
Employer's Total Pension Expense/(Income)	**$**	**91**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	398	$	0
Total (prior to post-MD contributions)	$	398	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	398

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	91
2nd Fiscal Year		91
3rd Fiscal Year		91
4th Fiscal Year		91
5th Fiscal Year		34
Thereafter		0
Total	$	398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03372781%
Employer's proportionate share at MD	0.05902556%
Employer's proportionate share of system NPL/(A) at prior MD	$ (764,513)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,388,930**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 8,179,056
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (647,888)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,335,843
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 98,714
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 464
Employer's Total Pension Expense/(Income)	**$ 3,435,021**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 182,748	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 710,396
Changes in proportionate share	$ 434,341	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,997	$ 84,736
Total (prior to post-MD contributions)	$ 688,086	$ 795,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (107,046)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (198,243)
2nd Fiscal Year	(198,243)
3rd Fiscal Year	(198,243)
4th Fiscal Year	439,287
5th Fiscal Year	48,394
Thereafter	0
Total	$ (107,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05399272%
Employer's proportionate share at MD		0.05585561%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,223,861)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,206,928**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,739,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(613,093)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,156,693
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,269
o Differences between employer contributions and employer's proportionate share of system contributions	$	31,772
Employer's Total Pension Expense/(Income)	**$**	**3,195,734**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	172,934	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	672,245
Changes in proportionate share	$	31,985	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	132,007	$	0
Total (prior to post-MD contributions)	$	336,926	$	672,245
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(335,319)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (242,407)
2nd Fiscal Year	(242,407)
3rd Fiscal Year	(242,407)
4th Fiscal Year	364,458
5th Fiscal Year	27,443
Thereafter	0
Total	$ (335,319)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	243
Employer's Total Pension Expense/(Income)	**$**	**243**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	985	$	0
Total (prior to post-MD contributions)	$	985	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	985

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	243
2nd Fiscal Year		243
3rd Fiscal Year		243
4th Fiscal Year		200
5th Fiscal Year		56
Thereafter		0
Total	$	985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3942: Stanfield School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01889353%
Employer's proportionate share at MD		0.01531044%
Employer's proportionate share of system NPL/(A) at prior MD	$	(428,262)
Employer's proportionate share of system NPL/(A) at MD	**$**	**879,043**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,121,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(168,054)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	865,273
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(13,982)
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,367
Employer's Total Pension Expense/(Income)	**$**	**856,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 47,402	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 184,267
Changes in proportionate share	$ 0	$ 61,519
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,476	$ 21,161
Total (prior to post-MD contributions)	$ 96,878	$ 266,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (170,069)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (85,762)
2nd Fiscal Year	(85,762)
3rd Fiscal Year	(85,762)
4th Fiscal Year	84,003
5th Fiscal Year	3,214
Thereafter	0
Total	$ (170,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00930560%
Employer's proportionate share at MD		0.00723631%
Employer's proportionate share of system NPL/(A) at prior MD	$	(210,931)
Employer's proportionate share of system NPL/(A) at MD	**$**	**415,470**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,002,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(79,429)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	408,962
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,074)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,277
Employer's Total Pension Expense/(Income)	**$**	**402,165**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,404	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 87,092
Changes in proportionate share	$ 0	$ 35,528
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,855	$ 3,467
Total (prior to post-MD contributions)	$ 32,259	$ 126,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (93,828)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,260)
2nd Fiscal Year	(43,260)
3rd Fiscal Year	(43,260)
4th Fiscal Year	36,252
5th Fiscal Year	(300)
Thereafter	0
Total	$ (93,828)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01631417%
Employer's proportionate share at MD		0.01524778%
Employer's proportionate share of system NPL/(A) at prior MD	$	(369,796)
Employer's proportionate share of system NPL/(A) at MD	**$**	**875,445**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,112,855
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(167,366)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	861,732
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(4,161)
o Differences between employer contributions and employer's proportionate share of system contributions	$	9,386
Employer's Total Pension Expense/(Income)	**$**	**866,957**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	47,208	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	183,513
Changes in proportionate share	$	0	$	18,309
Differences between employer contributions and employer's proportionate share of system contributions	$	39,810	$	0
Total (prior to post-MD contributions)	$	87,018	$	201,822
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(114,804)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71,606)
2nd Fiscal Year	(71,606)
3rd Fiscal Year	(71,606)
4th Fiscal Year	94,376
5th Fiscal Year	5,639
Thereafter	0
Total	$ (114,804)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3958: Pilot Rock School District 2R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01334188%
Employer's proportionate share at MD		0.01706733%
Employer's proportionate share of system NPL/(A) at prior MD	$	(302,422)
Employer's proportionate share of system NPL/(A) at MD	**$**	**979,914**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,364,986
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(187,338)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	964,564
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	14,537
o Differences between employer contributions and employer's proportionate share of system contributions	$	14,838
Employer's Total Pension Expense/(Income)	**$**	**993,939**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	52,842	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	205,412
Changes in proportionate share	$	63,963	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	57,427	$	0
Total (prior to post-MD contributions)	$	174,232	$	205,412
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(31,180)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,625)
2nd Fiscal Year	(56,625)
3rd Fiscal Year	(56,625)
4th Fiscal Year	126,071
5th Fiscal Year	12,623
Thereafter	0
Total	$ (31,180)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3959: Mcloughlin Union High School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	497
Employer's Total Pension Expense/(Income)	**$**	**497**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,185	$	0
Total (prior to post-MD contributions)	$	2,185	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,185

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	497
2nd Fiscal Year		497
3rd Fiscal Year		497
4th Fiscal Year		497
5th Fiscal Year		197
Thereafter		0
Total	$	2,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.09758304%
Employer's proportionate share at MD		0.09087226%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,211,929)
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,217,396**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,591,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(997,450)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	5,135,667
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(26,186)
o Differences between employer contributions and employer's proportionate share of system contributions	$	40,420
Employer's Total Pension Expense/(Income)	**$**	**5,149,901**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	281,348	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,093,684
Changes in proportionate share	$	0	$	115,219
Differences between employer contributions and employer's proportionate share of system contributions	$	172,251	$	0
Total (prior to post-MD contributions)	$	453,599	$	1,208,903
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(755,304)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(443,657)
2nd Fiscal Year		(443,657)
3rd Fiscal Year		(443,657)
4th Fiscal Year		547,197
5th Fiscal Year		28,471
Thereafter		0
Total	$	(755,304)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02020161%
Employer's proportionate share at MD		0.01301026%
Employer's proportionate share of system NPL/(A) at prior MD	$	(457,913)
Employer's proportionate share of system NPL/(A) at MD	**$**	**746,979**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,802,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(142,806)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	735,278
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(28,061)
o Differences between employer contributions and employer's proportionate share of system contributions	$	14,393
Employer's Total Pension Expense/(Income)	**$**	**721,610**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,281	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 156,584
Changes in proportionate share	$ 0	$ 123,470
Differences between employer contributions and employer's proportionate share of system contributions	$ 77,966	$ 11,972
Total (prior to post-MD contributions)	$ 118,247	$ 292,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (173,779)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (79,225)
2nd Fiscal Year	(79,225)
3rd Fiscal Year	(79,225)
4th Fiscal Year	64,369
5th Fiscal Year	(474)
Thereafter	0
Total	$ (173,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02809628%
Employer's proportionate share at MD		0.02403523%
Employer's proportionate share of system NPL/(A) at prior MD	$	(636,863)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,379,973**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,330,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(263,820)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,358,357
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(15,847)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(6,990)
Employer's Total Pension Expense/(Income)	**$**	**1,335,520**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	74,415	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	289,274
Changes in proportionate share	$	0	$	69,725
Differences between employer contributions and employer's proportionate share of system contributions	$	32,098	$	51,428
Total (prior to post-MD contributions)	$	106,513	$	410,427
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(303,914)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(143,947)
2nd Fiscal Year		(143,947)
3rd Fiscal Year		(143,947)
4th Fiscal Year		124,581
5th Fiscal Year		3,346
Thereafter		0
Total	$	(303,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3969: Imbler School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03153118%
Employer's proportionate share at MD		0.02919043%
Employer's proportionate share of system NPL/(A) at prior MD	$	(714,722)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,675,957**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,044,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(320,406)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,649,704
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(9,134)
o Differences between employer contributions and employer's proportionate share of system contributions	$	20,134
Employer's Total Pension Expense/(Income)	**$**	**1,660,704**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	90,376	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	351,319
Changes in proportionate share	$	0	$	40,189
Differences between employer contributions and employer's proportionate share of system contributions	$	86,103	$	0
Total (prior to post-MD contributions)	$	176,479	$	391,508
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(215,029)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (136,086)
2nd Fiscal Year	(136,086)
3rd Fiscal Year	(136,086)
4th Fiscal Year	181,857
5th Fiscal Year	11,373
Thereafter	0
Total	$ (215,029)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3970: Cove School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02768542%
Employer's proportionate share at MD		0.02738899%
Employer's proportionate share of system NPL/(A) at prior MD	$	(627,549)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,572,528**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,795,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(300,632)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,547,895
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,157)
o Differences between employer contributions and employer's proportionate share of system contributions	$	9,371
Employer's Total Pension Expense/(Income)	**$**	**1,556,109**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	84,799	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	329,638
Changes in proportionate share	$	0	$	5,089
Differences between employer contributions and employer's proportionate share of system contributions	$	37,828	$	0
Total (prior to post-MD contributions)	$	122,627	$	334,727
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(212,100)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (129,795)
2nd Fiscal Year	(129,795)
3rd Fiscal Year	(129,795)
4th Fiscal Year	167,991
5th Fiscal Year	9,294
Thereafter	0
Total	$ (212,100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3973: Elgin School District 23

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03972276%
Employer's proportionate share at MD		0.03125820%
Employer's proportionate share of system NPL/(A) at prior MD	$	(900,402)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,794,677**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,331,387
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(343,102)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,766,564
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(33,029)
o Differences between employer contributions and employer's proportionate share of system contributions	$	18,046
Employer's Total Pension Expense/(Income)	**$**	**1,751,581**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	96,778	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	376,205
Changes in proportionate share	$	0	$	145,330
Differences between employer contributions and employer's proportionate share of system contributions	$	79,038	$	0
Total (prior to post-MD contributions)	$	175,816	$	521,535
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(345,719)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (172,488)
2nd Fiscal Year	(172,488)
3rd Fiscal Year	(172,488)
4th Fiscal Year	169,125
5th Fiscal Year	2,621
Thereafter	0
Total	$ (345,719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02836223%
Employer's proportionate share at MD		0.02787387%
Employer's proportionate share of system NPL/(A) at prior MD	$	(642,891)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,600,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,862,427
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(305,955)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,575,298
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,906)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,425
Employer's Total Pension Expense/(Income)	**$**	**1,576,817**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	86,300	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	335,473
Changes in proportionate share	$	0	$	8,384
Differences between employer contributions and employer's proportionate share of system contributions	$	53,603	$	31,531
Total (prior to post-MD contributions)	$	139,903	$	375,388
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(235,485)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(138,933)
2nd Fiscal Year		(138,933)
3rd Fiscal Year		(138,933)
4th Fiscal Year		169,358
5th Fiscal Year		11,956
Thereafter		0
Total	$	(235,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02745352%
Employer's proportionate share at MD		0.02790080%
Employer's proportionate share of system NPL/(A) at prior MD	$	(622,293)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,601,914**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,866,159
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(306,250)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,576,820
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,745
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,123
Employer's Total Pension Expense/(Income)	**$**	**1,584,688**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	86,383	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	335,797
Changes in proportionate share	$	7,679	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	24,227	$	0
Total (prior to post-MD contributions)	$	118,289	$	335,797
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(217,508)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (132,720)
2nd Fiscal Year	(132,720)
3rd Fiscal Year	(132,720)
4th Fiscal Year	171,006
5th Fiscal Year	9,645
Thereafter	0
Total	$ (217,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3993: Enterprise School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03993504%
Employer's proportionate share at MD	0.03609785%
Employer's proportionate share of system NPL/(A) at prior MD	$ (905,213)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,072,544**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,002,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (396,224)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,040,078
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (14,973)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (1,351)
Employer's Total Pension Expense/(Income)	**$ 2,023,754**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,762	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 434,452
Changes in proportionate share	$ 0	$ 65,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,052	$ 38,453
Total (prior to post-MD contributions)	$ 152,814	$ 538,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (385,973)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (198,215)
2nd Fiscal Year	(198,215)
3rd Fiscal Year	(198,215)
4th Fiscal Year	200,771
5th Fiscal Year	7,902
Thereafter	0
Total	$ (385,973)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4003: Troy School District 54

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00001470%
Employer's proportionate share at MD		0.00092324%
Employer's proportionate share of system NPL/(A) at prior MD	$	(333)
Employer's proportionate share of system NPL/(A) at MD	**$**	**53,007**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	127,932
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(10,134)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	52,177
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,545
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,385
Employer's Total Pension Expense/(Income)	**$**	**57,107**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,858	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	11,112
Changes in proportionate share	$	15,599	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,733	$	910
Total (prior to post-MD contributions)	$	24,190	$	12,022
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	12,168

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	278
2nd Fiscal Year		278
3rd Fiscal Year		278
4th Fiscal Year		9,738
5th Fiscal Year		1,597
Thereafter		0
Total	$	12,168

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	2,838
Employer's Total Pension Expense/(Income)	**$**	**2,838**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	11,079	$	0
Total (prior to post-MD contributions)	$	11,079	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	11,079

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	2,838
2nd Fiscal Year		2,838
3rd Fiscal Year		2,838
4th Fiscal Year		2,133
5th Fiscal Year		432
Thereafter		0
Total	$	11,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4012: Dufur Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02946869%
Employer's proportionate share at MD		0.02877674%
Employer's proportionate share of system NPL/(A) at prior MD	$	(667,971)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,652,205**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,987,536
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(315,865)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,626,324
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,700)
o Differences between employer contributions and employer's proportionate share of system contributions	$	19,908
Employer's Total Pension Expense/(Income)	**$**	**1,643,532**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	89,095	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	346,340
Changes in proportionate share	$	0	$	11,880
Differences between employer contributions and employer's proportionate share of system contributions	$	82,322	$	0
Total (prior to post-MD contributions)	$	171,417	$	358,220
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(186,803)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (127,794)
2nd Fiscal Year	(127,794)
3rd Fiscal Year	(127,794)
4th Fiscal Year	184,233
5th Fiscal Year	12,346
Thereafter	0
Total	$ (186,803)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	215	$	0
Total (prior to post-MD contributions)	$	215	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	215

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	49
2nd Fiscal Year		49
3rd Fiscal Year		49
4th Fiscal Year		49
5th Fiscal Year		19
Thereafter		0
Total	$	215

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	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	$	41	$	0
Total (prior to post-MD contributions)	$	41	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	41

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	9
2nd Fiscal Year		9
3rd Fiscal Year		9
4th Fiscal Year		9
5th Fiscal Year		5
Thereafter		0
Total	$	41

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4030: Hillsboro Elementary School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 1,131
Employer's Total Pension Expense/(Income)	**$ 1,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,979	$ 0
Total (prior to post-MD contributions)	$ 4,979	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,979

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,131
2nd Fiscal Year	1,131
3rd Fiscal Year	1,131
4th Fiscal Year	1,131
5th Fiscal Year	455
Thereafter	0
Total	$ 4,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4034: Gaston Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00968859%
Employer's proportionate share at MD		0.00805633%
Employer's proportionate share of system NPL/(A) at prior MD	$	(219,613)
Employer's proportionate share of system NPL/(A) at MD	**$**	**462,551**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,116,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(88,429)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	455,305
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,369)
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,951
Employer's Total Pension Expense/(Income)	**$**	**450,887**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,943	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	96,961
Changes in proportionate share	$	0	$	28,024
Differences between employer contributions and employer's proportionate share of system contributions	$	20,829	$	10,017
Total (prior to post-MD contributions)	$	45,772	$	135,002
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(89,230)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,013)
2nd Fiscal Year	(45,013)
3rd Fiscal Year	(45,013)
4th Fiscal Year	44,195
5th Fiscal Year	1,613
Thereafter	0
Total	$ (89,230)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05929837%
Employer's proportionate share at MD		0.05912612%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,344,125)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,394,703**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,192,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(648,992)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,341,526
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(672)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	32,405
Employer's Total Pension Expense/(Income)	**$**	**3,373,259**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	183,060	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	711,607
Changes in proportionate share	$	0	$	2,958
Differences between employer contributions and employer's proportionate share of system contributions	$	138,862	$	0
Total (prior to post-MD contributions)	$	321,922	$	714,565
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(392,643)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (266,194)
2nd Fiscal Year	(266,194)
3rd Fiscal Year	(266,194)
4th Fiscal Year	378,467
5th Fiscal Year	27,473
Thereafter	0
Total	$ (392,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4047: Reedville School District 29

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 785
Employer's Total Pension Expense/(Income)	**$ 785**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,285	$ 0
Total (prior to post-MD contributions)	$ 3,285	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,285

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 785
2nd Fiscal Year	785
3rd Fiscal Year	785
4th Fiscal Year	700
5th Fiscal Year	230
Thereafter	0
Total	$ 3,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4055: Groner School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	62
Employer's Total Pension Expense/(Income)	**$**	**62**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	275	$	0
Total (prior to post-MD contributions)	$	275	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	275

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	62
2nd Fiscal Year		62
3rd Fiscal Year		62
4th Fiscal Year		62
5th Fiscal Year		27
Thereafter		0
Total	$	275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	2.72091815%
Employer's proportionate share at MD	2.05491687%
Employer's proportionate share of system NPL/(A) at prior MD	$ (61,675,451)
Employer's proportionate share of system NPL/(A) at MD	**$ 117,982,257**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 284,745,787
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (22,555,588)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 116,134,107
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (2,598,794)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 2,220,379
Employer's Total Pension Expense/(Income)	**$ 115,755,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,362,201	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 24,731,756
Changes in proportionate share	$ 0	$ 11,434,695
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,473,590	$ 0
Total (prior to post-MD contributions)	$ 15,835,791	$ 36,166,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,330,660)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,732,824)
2nd Fiscal Year	(10,732,824)
3rd Fiscal Year	(10,732,824)
4th Fiscal Year	11,588,835
5th Fiscal Year	278,978
Thereafter	0
Total	$ (20,330,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 254
Employer's Total Pension Expense/(Income)	**$ 254**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,120	$ 0
Total (prior to post-MD contributions)	$ 1,120	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,120

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 254
2nd Fiscal Year	254
3rd Fiscal Year	254
4th Fiscal Year	254
5th Fiscal Year	104
Thereafter	0
Total	$ 1,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 1,729
Employer's Total Pension Expense/(Income)	**$ 1,729**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,608	$ 0
Total (prior to post-MD contributions)	$ 7,608	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,608

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,729
2nd Fiscal Year	1,729
3rd Fiscal Year	1,729
4th Fiscal Year	1,729
5th Fiscal Year	692
Thereafter	0
Total	$ 7,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01029611%
Employer's proportionate share at MD		0.00835925%
Employer's proportionate share of system NPL/(A) at prior MD	$	(233,383)
Employer's proportionate share of system NPL/(A) at MD	**$**	**479,943**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,158,325
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(91,754)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	472,425
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(7,558)
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,615
Employer's Total Pension Expense/(Income)	**$**	**471,482**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,881	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	100,607
Changes in proportionate share	$	0	$	33,254
Differences between employer contributions and employer's proportionate share of system contributions	$	27,732	$	0
Total (prior to post-MD contributions)	$	53,613	$	133,861
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(80,248)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,064)
2nd Fiscal Year	(43,064)
3rd Fiscal Year	(43,064)
4th Fiscal Year	47,653
5th Fiscal Year	1,291
Thereafter	0
Total	$ (80,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01584966%
Employer's proportionate share at MD		0.01550183%
Employer's proportionate share of system NPL/(A) at prior MD	$	(359,267)
Employer's proportionate share of system NPL/(A) at MD	**$**	**890,032**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,148,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(170,154)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	876,090
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,357)
o Differences between employer contributions and employer's proportionate share of system contributions	$	16,230
Employer's Total Pension Expense/(Income)	**$**	**890,963**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	47,995	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	186,571
Changes in proportionate share	$	0	$	5,973
Differences between employer contributions and employer's proportionate share of system contributions	$	67,158	$	0
Total (prior to post-MD contributions)	$	115,153	$	192,544
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(77,391)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63,238)
2nd Fiscal Year	(63,238)
3rd Fiscal Year	(63,238)
4th Fiscal Year	104,142
5th Fiscal Year	8,182
Thereafter	0
Total	$ (77,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	385
Employer's Total Pension Expense/(Income)	**$**	**385**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,696	$	0
Total (prior to post-MD contributions)	$	1,696	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,696

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	385
2nd Fiscal Year		385
3rd Fiscal Year		385
4th Fiscal Year		385
5th Fiscal Year		156
Thereafter		0
Total	$	1,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15794577%
Employer's proportionate share at MD	0.17424297%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,580,180)
Employer's proportionate share of system NPL/(A) at MD	**$ 10,004,093**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,144,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,912,560)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 9,847,382
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 63,593
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 55,443
Employer's Total Pension Expense/(Income)	**$ 9,966,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 539,471	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,097,085
Changes in proportionate share	$ 279,810	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 225,152	$ 0
Total (prior to post-MD contributions)	$ 1,044,433	$ 2,097,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,052,652)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (758,947)
2nd Fiscal Year	(758,947)
3rd Fiscal Year	(758,947)
4th Fiscal Year	1,136,933
5th Fiscal Year	87,258
Thereafter	0
Total	$ (1,052,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4142: McMinnville Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.41971122%
Employer's proportionate share at MD	0.42029608%
Employer's proportionate share of system NPL/(A) at prior MD	$ (9,513,656)
Employer's proportionate share of system NPL/(A) at MD	**$ 24,131,137**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 58,239,601
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,613,338)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 23,753,131
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 2,282
o Differences between employer contributions and employer's proportionate share of system contributions	$ 159,323
Employer's Total Pension Expense/(Income)	**$ 23,914,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,301,273	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 5,058,433
Changes in proportionate share	$ 10,042	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 667,217	$ 0
Total (prior to post-MD contributions)	$ 1,978,532	$ 5,058,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,079,901)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,956,202)
2nd Fiscal Year	(1,956,202)
3rd Fiscal Year	(1,956,202)
4th Fiscal Year	2,622,667
5th Fiscal Year	166,039
Thereafter	0
Total	$ (3,079,901)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08997071%
Employer's proportionate share at MD	0.08893990%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,039,379)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,106,450**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,324,227
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (976,240)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,026,459
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (4,022)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 15,614
Employer's Total Pension Expense/(Income)	**$ 5,038,051**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 275,366	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,070,428
Changes in proportionate share	$ 0	$ 17,698
Differences between employer contributions and employer's proportionate share of system contributions	$ 75,801	$ 5,805
Total (prior to post-MD contributions)	$ 351,167	$ 1,093,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (742,764)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (436,562)
2nd Fiscal Year	(436,562)
3rd Fiscal Year	(436,562)
4th Fiscal Year	536,607
5th Fiscal Year	30,316
Thereafter	0
Total	$ (742,764)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4166: Yamhill-Carlton School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00646966%
Employer's proportionate share at MD		0.00617273%
Employer's proportionate share of system NPL/(A) at prior MD	$	(146,649)
Employer's proportionate share of system NPL/(A) at MD	**$**	**354,405**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	855,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(67,754)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	348,853
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,159)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(7,398)
Employer's Total Pension Expense/(Income)	**$**	**340,296**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	19,111	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	74,291
Changes in proportionate share	$	0	$	5,097
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	31,279
Total (prior to post-MD contributions)	$	19,111	$	110,667
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(91,556)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,660)
2nd Fiscal Year	(39,660)
3rd Fiscal Year	(39,660)
4th Fiscal Year	28,473
5th Fiscal Year	(1,048)
Thereafter	0
Total	$ (91,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4185: Lebanon School District Uh-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	306
Employer's Total Pension Expense/(Income)	**$**	**306**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,347	$	0
Total (prior to post-MD contributions)	$	1,347	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,347

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	306
2nd Fiscal Year		306
3rd Fiscal Year		306
4th Fiscal Year		306
5th Fiscal Year		123
Thereafter		0
Total	$	1,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	105
Employer's Total Pension Expense/(Income)	**$**	**105**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	464	$	0
Total (prior to post-MD contributions)	$	464	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	464

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	105
2nd Fiscal Year		105
3rd Fiscal Year		105
4th Fiscal Year		105
5th Fiscal Year		44
Thereafter		0
Total	$	464

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	146
Employer's Total Pension Expense/(Income)	**$**	**146**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	645	$	0
Total (prior to post-MD contributions)	$	645	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	645

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	146
2nd Fiscal Year		146
3rd Fiscal Year		146
4th Fiscal Year		146
5th Fiscal Year		61
Thereafter		0
Total	$	645

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	253
Employer's Total Pension Expense/(Income)	**$**	**253**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,113	$	0
Total (prior to post-MD contributions)	$	1,113	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,113

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	253
2nd Fiscal Year		253
3rd Fiscal Year		253
4th Fiscal Year		253
5th Fiscal Year		101
Thereafter		0
Total	$	1,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01203345%
Employer's proportionate share at MD		0.01326839%
Employer's proportionate share of system NPL/(A) at prior MD	$	(272,764)
Employer's proportionate share of system NPL/(A) at MD	**$**	**761,799**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,838,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(145,639)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	749,866
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,819
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,922
Employer's Total Pension Expense/(Income)	**$**	**759,607**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	41,080	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	159,690
Changes in proportionate share	$	21,202	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	20,339	$	0
Total (prior to post-MD contributions)	$	82,621	$	159,690
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(77,069)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (57,116)
2nd Fiscal Year	(57,116)
3rd Fiscal Year	(57,116)
4th Fiscal Year	87,309
5th Fiscal Year	6,971
Thereafter	0
Total	$ (77,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4220: Jefferson County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01973997%
Employer's proportionate share at MD		0.01767453%
Employer's proportionate share of system NPL/(A) at prior MD	$	(447,449)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,014,776**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,449,125
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(194,003)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	998,880
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,059)
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,918
Employer's Total Pension Expense/(Income)	**$**	**995,739**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,722	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 212,720
Changes in proportionate share	$ 0	$ 35,462
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,411	$ 0
Total (prior to post-MD contributions)	$ 76,133	$ 248,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (172,049)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (92,200)
2nd Fiscal Year	(92,200)
3rd Fiscal Year	(92,200)
4th Fiscal Year	100,950
5th Fiscal Year	3,602
Thereafter	0
Total	$ (172,049)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,348
Employer's Total Pension Expense/(Income)	**$**	**1,348**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,933	$	0
Total (prior to post-MD contributions)	$	5,933	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,933

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,348
2nd Fiscal Year		1,348
3rd Fiscal Year		1,348
4th Fiscal Year		1,348
5th Fiscal Year		541
Thereafter		0
Total	$	5,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4223: InterMountain Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11925114%
Employer's proportionate share at MD	0.10403500%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,703,083)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,973,129**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,415,925
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,141,930)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,879,562
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (59,375)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 30,060
Employer's Total Pension Expense/(Income)	**$ 5,850,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 322,101	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,252,103
Changes in proportionate share	$ 0	$ 261,249
Differences between employer contributions and employer's proportionate share of system contributions	$ 133,743	$ 1,210
Total (prior to post-MD contributions)	$ 455,844	$ 1,514,562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,058,718)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (553,531)
2nd Fiscal Year	(553,531)
3rd Fiscal Year	(553,531)
4th Fiscal Year	584,184
5th Fiscal Year	17,692
Thereafter	0
Total	$ (1,058,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4224: Wallowa County Region 18

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01894776%
Employer's proportionate share at MD		0.01963666%
Employer's proportionate share of system NPL/(A) at prior MD	$	(429,492)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,127,431**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,721,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(215,540)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,109,770
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,688
○ Differences between employer contributions and employer's proportionate share of system contributions	$	8,076
Employer's Total Pension Expense/(Income)	**$**	**1,120,534**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	60,797	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	236,335
Changes in proportionate share	$	11,828	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	32,106	$	0
Total (prior to post-MD contributions)	$	104,731	$	236,335
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(131,604)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (88,182)
2nd Fiscal Year	(88,182)
3rd Fiscal Year	(88,182)
4th Fiscal Year	124,823
5th Fiscal Year	8,119
Thereafter	0
Total	$ (131,604)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4225: Washington County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	446
Employer's Total Pension Expense/(Income)	**$**	**446**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,962	$	0
Total (prior to post-MD contributions)	$	1,962	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,962

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	446
2nd Fiscal Year		446
3rd Fiscal Year		446
4th Fiscal Year		446
5th Fiscal Year		178
Thereafter		0
Total	$	1,962

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01409645%
Employer's proportionate share at MD		0.01408358%
Employer's proportionate share of system NPL/(A) at prior MD	$	(319,526)
Employer's proportionate share of system NPL/(A) at MD	**$**	**808,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,951,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(154,587)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	795,937
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(50)
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,944
Employer's Total Pension Expense/(Income)	**$**	**800,831**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,604	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 169,502
Changes in proportionate share	$ 0	$ 221
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,015	$ 5,122
Total (prior to post-MD contributions)	$ 71,619	$ 174,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (103,226)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (66,071)
2nd Fiscal Year	(66,071)
3rd Fiscal Year	(66,071)
4th Fiscal Year	88,497
5th Fiscal Year	6,490
Thereafter	0
Total	$ (103,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	703
Employer's Total Pension Expense/(Income)	**$**	**703**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,092	$	0
Total (prior to post-MD contributions)	$	3,092	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,092

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	703
2nd Fiscal Year		703
3rd Fiscal Year		703
4th Fiscal Year		702
5th Fiscal Year		281
Thereafter		0
Total	$	3,092

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	144
Employer's Total Pension Expense/(Income)	**$**	**144**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	632	$	0
Total (prior to post-MD contributions)	$	632	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	632

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	144
2nd Fiscal Year		144
3rd Fiscal Year		144
4th Fiscal Year		144
5th Fiscal Year		56
Thereafter		0
Total	$	632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.10193556%
Employer's proportionate share at MD		0.08470879%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,310,588)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,863,522**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,737,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(929,797)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,787,337
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(67,220)
o Differences between employer contributions and employer's proportionate share of system contributions	$	13,617
Employer's Total Pension Expense/(Income)	**$**	**4,733,734**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	262,266	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,019,505
Changes in proportionate share	$	0	$	295,770
Differences between employer contributions and employer's proportionate share of system contributions	$	120,793	$	49,808
Total (prior to post-MD contributions)	$	383,059	$	1,365,083
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(982,024)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(480,438)
2nd Fiscal Year		(480,438)
3rd Fiscal Year		(480,438)
4th Fiscal Year		451,355
5th Fiscal Year		7,933
Thereafter		0
Total	$	(982,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.13516762%
Employer's proportionate share at MD		0.13063936%
Employer's proportionate share of system NPL/(A) at prior MD	$	(3,063,864)
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,500,608**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,102,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(1,433,950)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	7,383,114
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(17,670)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	14,718
Employer's Total Pension Expense/(Income)	**$**	**7,380,162**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	404,471	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	1,572,298
Changes in proportionate share	$	0	$	77,746
Differences between employer contributions and employer's proportionate share of system contributions	$	86,174	$	17,522
Total (prior to post-MD contributions)	$	490,645	$	1,667,566
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,176,921)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(661,224)
2nd Fiscal Year		(661,224)
3rd Fiscal Year		(661,224)
4th Fiscal Year		769,212
5th Fiscal Year		37,538
Thereafter		0
Total	$	(1,176,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.32781628%
Employer's proportionate share at MD	0.13043388%
Employer's proportionate share of system NPL/(A) at prior MD	$ (7,430,660)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,488,811**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 18,073,966
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,431,694)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 7,371,501
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (770,203)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 50,873
Employer's Total Pension Expense/(Income)	**$ 6,652,171**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 403,835	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,569,825
Changes in proportionate share	$ 0	$ 3,388,894
Differences between employer contributions and employer's proportionate share of system contributions	$ 843,909	$ 507,331
Total (prior to post-MD contributions)	$ 1,247,744	$ 5,466,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,218,306)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,376,566)
2nd Fiscal Year	(1,376,566)
3rd Fiscal Year	(1,376,566)
4th Fiscal Year	106,045
5th Fiscal Year	(194,653)
Thereafter	0
Total	$ (4,218,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4251: Clatsop County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	177
Employer's Total Pension Expense/(Income)	**$**	**177**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	781	$	0
Total (prior to post-MD contributions)	$	781	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	781

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	177
2nd Fiscal Year		177
3rd Fiscal Year		177
4th Fiscal Year		177
5th Fiscal Year		73
Thereafter		0
Total	$	781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4252: High Desert Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.13510500%
Employer's proportionate share at MD	0.12251037%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,062,445)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,033,886**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 16,976,021
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,344,723)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,923,702
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (49,145)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 68,293
Employer's Total Pension Expense/(Income)	**$ 6,942,850**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 379,303	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,474,462
Changes in proportionate share	$ 0	$ 216,240
Differences between employer contributions and employer's proportionate share of system contributions	$ 293,261	$ 0
Total (prior to post-MD contributions)	$ 672,564	$ 1,690,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,018,138)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (598,163)
2nd Fiscal Year	(598,163)
3rd Fiscal Year	(598,163)
4th Fiscal Year	737,825
5th Fiscal Year	38,525
Thereafter	0
Total	$ (1,018,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.11434453%
Employer's proportionate share at MD	0.07973247%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,591,864)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,577,809**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,048,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (875,175)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,506,099
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (135,059)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 174,113
Employer's Total Pension Expense/(Income)	**$ 4,545,153**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 246,859	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 959,613
Changes in proportionate share	$ 0	$ 594,261
Differences between employer contributions and employer's proportionate share of system contributions	$ 722,221	$ 0
Total (prior to post-MD contributions)	$ 969,080	$ 1,553,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (584,794)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (362,706)
2nd Fiscal Year	(362,706)
3rd Fiscal Year	(362,706)
4th Fiscal Year	487,197
5th Fiscal Year	16,126
Thereafter	0
Total	$ (584,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24374972%
Employer's proportionate share at MD	0.25798200%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,525,111)
Employer's proportionate share of system NPL/(A) at MD	**$ 14,811,937**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,748,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,831,713)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 14,579,913
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 55,536
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 46,957
Employer's Total Pension Expense/(Income)	**$ 14,682,406**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 798,735	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,104,918
Changes in proportionate share	$ 244,356	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 191,011	$ 0
Total (prior to post-MD contributions)	$ 1,234,102	$ 3,104,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,870,816)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,197,439)
2nd Fiscal Year	(1,197,439)
3rd Fiscal Year	(1,197,439)
4th Fiscal Year	1,615,692
5th Fiscal Year	105,807
Thereafter	0
Total	$ (1,870,816)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4259: Clackamas Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.16491450%
Employer's proportionate share at MD	0.17626956%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,738,141)
Employer's proportionate share of system NPL/(A) at MD	**$ 10,120,449**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,425,326
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,934,805)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 9,961,915
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 44,308
o Differences between employer contributions and employer's proportionate share of system contributions	$ (2,530)
Employer's Total Pension Expense/(Income)	**$ 10,003,693**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 545,746	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,121,475
Changes in proportionate share	$ 194,957	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 144,753	$ 188,050
Total (prior to post-MD contributions)	$ 885,456	$ 2,309,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,424,069)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (846,417)
2nd Fiscal Year	(846,417)
3rd Fiscal Year	(846,417)
4th Fiscal Year	1,064,937
5th Fiscal Year	50,244
Thereafter	0
Total	$ (1,424,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.52187578%
Employer's proportionate share at MD	0.51314371%
Employer's proportionate share of system NPL/(A) at prior MD	$ (11,829,435)
Employer's proportionate share of system NPL/(A) at MD	**$ 29,461,948**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 71,105,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,632,470)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 29,000,437
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (34,073)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 243,243
Employer's Total Pension Expense/(Income)	**$ 29,209,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,588,737	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,175,892
Changes in proportionate share	$ 0	$ 149,923
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,022,558	$ 0
Total (prior to post-MD contributions)	$ 2,611,295	$ 6,325,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,714,520)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,376,482)
2nd Fiscal Year	(2,376,482)
3rd Fiscal Year	(2,376,482)
4th Fiscal Year	3,210,687
5th Fiscal Year	204,240
Thereafter	0
Total	$ (3,714,520)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4268: Lake Oswego School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.29692023%
Employer's proportionate share at MD	0.29125648%
Employer's proportionate share of system NPL/(A) at prior MD	$ (6,730,334)
Employer's proportionate share of system NPL/(A) at MD	**$ 16,722,378**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 40,358,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,196,947)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 16,460,428
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (22,100)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 93,275
Employer's Total Pension Expense/(Income)	**$ 16,531,603**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 901,755	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,505,390
Changes in proportionate share	$ 0	$ 97,242
Differences between employer contributions and employer's proportionate share of system contributions	$ 397,812	$ 0
Total (prior to post-MD contributions)	$ 1,299,567	$ 3,602,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,303,065)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,396,421)
2nd Fiscal Year	(1,396,421)
3rd Fiscal Year	(1,396,421)
4th Fiscal Year	1,782,054
5th Fiscal Year	104,146
Thereafter	0
Total	$ (2,303,065)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4270: Silver Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.18765241%
Employer's proportionate share at MD	0.19373766%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,253,545)
Employer's proportionate share of system NPL/(A) at MD	**$ 11,123,373**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 26,845,846
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,126,542)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 10,949,129
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 23,745
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 78,095
Employer's Total Pension Expense/(Income)	**$ 11,050,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 599,829	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,331,711
Changes in proportionate share	$ 104,479	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 325,051	$ 0
Total (prior to post-MD contributions)	$ 1,029,359	$ 2,331,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,302,352)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (874,374)
2nd Fiscal Year	(874,374)
3rd Fiscal Year	(874,374)
4th Fiscal Year	1,234,786
5th Fiscal Year	85,984
Thereafter	0
Total	$ (1,302,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4271: Malheur Education Service District Region 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03452282%
Employer's proportionate share at MD		0.03393873%
Employer's proportionate share of system NPL/(A) at prior MD	$	(782,534)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,948,579**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,702,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(372,525)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,918,055
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(2,279)
o Differences between employer contributions and employer's proportionate share of system contributions	$	23,942
Employer's Total Pension Expense/(Income)	**$**	**1,939,718**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	105,077	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	408,466
Changes in proportionate share	$	0	$	10,028
Differences between employer contributions and employer's proportionate share of system contributions	$	93,320	$	0
Total (prior to post-MD contributions)	$	198,397	$	418,494
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(220,097)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (149,349)
2nd Fiscal Year	(149,349)
3rd Fiscal Year	(149,349)
4th Fiscal Year	215,746
5th Fiscal Year	12,204
Thereafter	0
Total	$ (220,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.21027778%
Employer's proportionate share at MD		0.20087861%
Employer's proportionate share of system NPL/(A) at prior MD	$	(4,766,397)
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,533,368**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	27,835,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,204,924)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	11,352,702
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(36,676)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	88,314
Employer's Total Pension Expense/(Income)	**$**	**11,404,340**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	621,938	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,417,655
Changes in proportionate share	$	0	$	161,377
Differences between employer contributions and employer's proportionate share of system contributions	$	376,458	$	0
Total (prior to post-MD contributions)	$	998,396	$	2,579,032
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,580,636)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (960,558)
2nd Fiscal Year	(960,558)
3rd Fiscal Year	(960,558)
4th Fiscal Year	1,229,907
5th Fiscal Year	71,131
Thereafter	0
Total	$ (1,580,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00070211%
Employer's proportionate share at MD		0.00067573%
Employer's proportionate share of system NPL/(A) at prior MD	$	(15,915)
Employer's proportionate share of system NPL/(A) at MD	**$**	**38,797**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	93,635
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,417)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	38,189
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(103)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	267
Employer's Total Pension Expense/(Income)	**$**	**38,353**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,092	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,133
Changes in proportionate share	$	0	$	453
Differences between employer contributions and employer's proportionate share of system contributions	$	2,246	$	878
Total (prior to post-MD contributions)	$	4,338	$	9,464
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,126)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,241)
2nd Fiscal Year		(3,241)
3rd Fiscal Year		(3,241)
4th Fiscal Year		4,246
5th Fiscal Year		351
Thereafter		0
Total	$	(5,126)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	539
Employer's Total Pension Expense/(Income)	**$**	**539**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,371	$	0
Total (prior to post-MD contributions)	$	2,371	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,371

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	539
2nd Fiscal Year		539
3rd Fiscal Year		539
4th Fiscal Year		539
5th Fiscal Year		215
Thereafter		0
Total	$	2,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15678378%
Employer's proportionate share at MD	0.09110329%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,553,841)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,230,660**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,624,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (999,986)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,148,724
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (256,291)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 5,030
Employer's Total Pension Expense/(Income)	**$ 4,897,463**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 282,064	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,096,465
Changes in proportionate share	$ 0	$ 1,127,680
Differences between employer contributions and employer's proportionate share of system contributions	$ 273,593	$ 205,740
Total (prior to post-MD contributions)	$ 555,657	$ 2,429,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,874,228)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (710,316)
2nd Fiscal Year	(710,316)
3rd Fiscal Year	(710,316)
4th Fiscal Year	308,722
5th Fiscal Year	(52,001)
Thereafter	0
Total	$ (1,874,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4277: Mitchell School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01183038%
Employer's proportionate share at MD		0.01094560%
Employer's proportionate share of system NPL/(A) at prior MD	$	(268,161)
Employer's proportionate share of system NPL/(A) at MD	**$**	**628,437**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,516,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(120,143)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	618,593
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,453)
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,645
Employer's Total Pension Expense/(Income)	**$**	**621,785**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	33,889	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	131,735
Changes in proportionate share	$	0	$	15,191
Differences between employer contributions and employer's proportionate share of system contributions	$	38,295	$	7,407
Total (prior to post-MD contributions)	$	72,184	$	154,333
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(82,149)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,961)
2nd Fiscal Year	(51,961)
3rd Fiscal Year	(51,961)
4th Fiscal Year	68,550
5th Fiscal Year	5,185
Thereafter	0
Total	$ (82,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03811903%
Employer's proportionate share at MD		0.04391524%
Employer's proportionate share of system NPL/(A) at prior MD	$	(864,050)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,521,377**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,085,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(482,031)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,481,880
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	22,617
o Differences between employer contributions and employer's proportionate share of system contributions	$	104,996
Employer's Total Pension Expense/(Income)	**$**	**2,609,493**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	135,965	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	528,538
Changes in proportionate share	$	99,516	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	428,771	$	0
Total (prior to post-MD contributions)	$	664,252	$	528,538
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	135,714

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (93,669)
2nd Fiscal Year	(93,669)
3rd Fiscal Year	(93,669)
4th Fiscal Year	369,923
5th Fiscal Year	46,799
Thereafter	0
Total	$ 135,714

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4280: Northwest Regional Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.52821174%
Employer's proportionate share at MD	0.50313677%
Employer's proportionate share of system NPL/(A) at prior MD	$ (11,973,053)
Employer's proportionate share of system NPL/(A) at MD	**$ 28,887,403**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 69,718,672
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,522,630)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 28,434,892
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (97,845)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 141,251
Employer's Total Pension Expense/(Income)	**$ 28,478,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,557,755	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,055,455
Changes in proportionate share	$ 0	$ 430,516
Differences between employer contributions and employer's proportionate share of system contributions	$ 617,839	$ 0
Total (prior to post-MD contributions)	$ 2,175,594	$ 6,485,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,310,377)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,491,823)
2nd Fiscal Year	(2,491,823)
3rd Fiscal Year	(2,491,823)
4th Fiscal Year	3,007,945
5th Fiscal Year	157,146
Thereafter	0
Total	$ (4,310,377)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.24571099%
Employer's proportionate share at MD	0.22853670%
Employer's proportionate share of system NPL/(A) at prior MD	$ (5,569,567)
Employer's proportionate share of system NPL/(A) at MD	**$ 13,121,346**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 31,667,881
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (2,508,510)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 12,915,805
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (67,016)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (18,673)
Employer's Total Pension Expense/(Income)	**$ 12,830,116**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 707,569	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,750,532
Changes in proportionate share	$ 0	$ 294,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 83,082	$ 183,707
Total (prior to post-MD contributions)	$ 790,651	$ 3,229,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,438,456)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,237,250)
2nd Fiscal Year	(1,237,250)
3rd Fiscal Year	(1,237,250)
4th Fiscal Year	1,252,474
5th Fiscal Year	20,821
Thereafter	0
Total	$ (2,438,456)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.78587839%
Employer's proportionate share at MD	0.83124474%
Employer's proportionate share of system NPL/(A) at prior MD	$ (17,813,621)
Employer's proportionate share of system NPL/(A) at MD	**$ 47,725,595**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 115,183,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (9,124,074)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 46,977,991
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 177,023
o Differences between employer contributions and employer's proportionate share of system contributions	$ 393,477
Employer's Total Pension Expense/(Income)	**$ 47,548,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,573,606	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 10,004,367
Changes in proportionate share	$ 778,903	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,600,558	$ 0
Total (prior to post-MD contributions)	$ 4,953,067	$ 10,004,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,051,300)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,618,014)
2nd Fiscal Year	(3,618,014)
3rd Fiscal Year	(3,618,014)
4th Fiscal Year	5,405,946
5th Fiscal Year	396,796
Thereafter	0
Total	$ (5,051,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04138049%
Employer's proportionate share at MD		0.03061293%
Employer's proportionate share of system NPL/(A) at prior MD	$	(937,978)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,757,630**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,241,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(336,020)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,730,097
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(42,016)
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,266
Employer's Total Pension Expense/(Income)	**$**	**1,692,347**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	94,780	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	368,439
Changes in proportionate share	$	0	$	184,870
Differences between employer contributions and employer's proportionate share of system contributions	$	58,833	$	32,776
Total (prior to post-MD contributions)	$	153,613	$	586,085
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(432,472)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(192,004)
2nd Fiscal Year		(192,004)
3rd Fiscal Year		(192,004)
4th Fiscal Year		146,380
5th Fiscal Year		(2,841)
Thereafter		0
Total	$	(432,472)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00762331%
Employer's proportionate share at MD		0.00885203%
Employer's proportionate share of system NPL/(A) at prior MD	$	(172,799)
Employer's proportionate share of system NPL/(A) at MD	**$**	**508,236**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,226,608
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(97,163)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	500,275
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,794
o Differences between employer contributions and employer's proportionate share of system contributions	$	8,980
Employer's Total Pension Expense/(Income)	**$**	**514,049**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	27,407	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	106,538
Changes in proportionate share	$	21,096	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	35,421	$	0
Total (prior to post-MD contributions)	$	83,924	$	106,538
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(22,614)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,830)
2nd Fiscal Year	(30,830)
3rd Fiscal Year	(30,830)
4th Fiscal Year	63,916
5th Fiscal Year	5,960
Thereafter	0
Total	$ (22,614)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02308191%
Employer's proportionate share at MD		0.01956778%
Employer's proportionate share of system NPL/(A) at prior MD	$	(523,201)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,123,477**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,711,469
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(214,784)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,105,878
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(13,712)
o Differences between employer contributions and employer's proportionate share of system contributions	$	40
Employer's Total Pension Expense/(Income)	**$**	**1,092,206**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	60,584	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	235,506
Changes in proportionate share	$	0	$	60,335
Differences between employer contributions and employer's proportionate share of system contributions	$	11,066	$	8,912
Total (prior to post-MD contributions)	$	71,650	$	304,753
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(233,103)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(112,271)
2nd Fiscal Year		(112,271)
3rd Fiscal Year		(112,271)
4th Fiscal Year		102,683
5th Fiscal Year		1,027
Thereafter		0
Total	$	(233,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4295: Wasco County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01975082%
Employer's proportionate share at MD	0.02056990%
Employer's proportionate share of system NPL/(A) at prior MD	$ (447,695)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,181,013**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 2,850,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (225,783)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,162,513
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 3,196
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 19,891
Employer's Total Pension Expense/(Income)	**$ 1,185,600**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,686	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 247,567
Changes in proportionate share	$ 14,063	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 82,028	$ 0
Total (prior to post-MD contributions)	$ 159,777	$ 247,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (87,790)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,562)
2nd Fiscal Year	(80,562)
3rd Fiscal Year	(80,562)
4th Fiscal Year	141,617
5th Fiscal Year	12,278
Thereafter	0
Total	$ (87,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4297: Yamhill Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	206
Employer's Total Pension Expense/(Income)	**$**	**206**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	905	$	0
Total (prior to post-MD contributions)	$	905	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	905

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	206
2nd Fiscal Year		206
3rd Fiscal Year		206
4th Fiscal Year		206
5th Fiscal Year		81
Thereafter		0
Total	$	905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4305: Mount Hood Community College District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	72
Employer's Total Pension Expense/(Income)	**$**	**72**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	316	$	0
Total (prior to post-MD contributions)	$	316	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	316

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	72
2nd Fiscal Year		72
3rd Fiscal Year		72
4th Fiscal Year		72
5th Fiscal Year		28
Thereafter		0
Total	$	316

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4306: Amity School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00880183%
Employer's proportionate share at MD		0.00912225%
Employer's proportionate share of system NPL/(A) at prior MD	$	(199,512)
Employer's proportionate share of system NPL/(A) at MD	**$**	**523,750**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,264,052
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(100,129)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	515,546
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	1,250
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(7,502)
Employer's Total Pension Expense/(Income)	**$**	**509,294**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	28,243	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	109,790
Changes in proportionate share	$	5,502	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	32,386
Total (prior to post-MD contributions)	$	33,745	$	142,176
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(108,431)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,218)
2nd Fiscal Year	(52,218)
3rd Fiscal Year	(52,218)
4th Fiscal Year	47,842
5th Fiscal Year	381
Thereafter	0
Total	$ (108,431)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4307: Columbia School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	494
Employer's Total Pension Expense/(Income)	**$**	**494**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,171	$	0
Total (prior to post-MD contributions)	$	2,171	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,171

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	494
2nd Fiscal Year		494
3rd Fiscal Year		494
4th Fiscal Year		494
5th Fiscal Year		195
Thereafter		0
Total	$	2,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.18077645%
Employer's proportionate share at MD	0.18035501%
Employer's proportionate share of system NPL/(A) at prior MD	$ (4,097,686)
Employer's proportionate share of system NPL/(A) at MD	**$ 10,355,013**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,991,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,979,649)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 10,192,806
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (1,644)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 94,424
Employer's Total Pension Expense/(Income)	**$ 10,285,586**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 558,395	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 2,170,645
Changes in proportionate share	$ 0	$ 7,236
Differences between employer contributions and employer's proportionate share of system contributions	$ 389,623	$ 0
Total (prior to post-MD contributions)	$ 948,018	$ 2,177,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,229,863)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (816,001)
2nd Fiscal Year	(816,001)
3rd Fiscal Year	(816,001)
4th Fiscal Year	1,143,186
5th Fiscal Year	74,953
Thereafter	0
Total	$ (1,229,863)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4311: Redmond School District 2J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.35677033%
Employer's proportionate share at MD	0.37160834%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,086,965)
Employer's proportionate share of system NPL/(A) at MD	**$ 21,335,749**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 51,493,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (4,078,921)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 21,001,532
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 57,899
o Differences between employer contributions and employer's proportionate share of system contributions	$ 232,815
Employer's Total Pension Expense/(Income)	**$ 21,292,246**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,150,532	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,472,457
Changes in proportionate share	$ 254,757	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 958,468	$ 0
Total (prior to post-MD contributions)	$ 2,363,757	$ 4,472,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,108,700)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,581,763)
2nd Fiscal Year	(1,581,763)
3rd Fiscal Year	(1,581,763)
4th Fiscal Year	2,448,665
5th Fiscal Year	187,924
Thereafter	0
Total	$ (2,108,700)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02826706%
Employer's proportionate share at MD		0.01734272%
Employer's proportionate share of system NPL/(A) at prior MD	$	(640,734)
Employer's proportionate share of system NPL/(A) at MD	**$**	**995,726**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,403,147
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(190,361)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	980,128
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(42,628)
o Differences between employer contributions and employer's proportionate share of system contributions	$	12,558
Employer's Total Pension Expense/(Income)	**$**	**950,058**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	53,695	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	208,727
Changes in proportionate share	$	0	$	187,561
Differences between employer contributions and employer's proportionate share of system contributions	$	80,694	$	20,816
Total (prior to post-MD contributions)	$	134,389	$	417,104
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(282,715)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(117,457)
2nd Fiscal Year		(117,457)
3rd Fiscal Year		(117,457)
4th Fiscal Year		74,490
5th Fiscal Year		(4,834)
Thereafter		0
Total	$	(282,715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36189735%
Employer's proportionate share at MD	0.34487524%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,203,180)
Employer's proportionate share of system NPL/(A) at MD	**$ 19,800,879**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 47,788,683
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,785,488)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 19,490,705
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (66,422)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 207,482
Employer's Total Pension Expense/(Income)	**$ 19,631,765**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,067,764	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,150,713
Changes in proportionate share	$ 0	$ 292,255
Differences between employer contributions and employer's proportionate share of system contributions	$ 844,299	$ 0
Total (prior to post-MD contributions)	$ 1,912,063	$ 4,442,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,530,905)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,596,713)
2nd Fiscal Year	(1,596,713)
3rd Fiscal Year	(1,596,713)
4th Fiscal Year	2,140,049
5th Fiscal Year	119,185
Thereafter	0
Total	$ (2,530,905)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4314: Willamina School District 30J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05828751%
Employer's proportionate share at MD		0.05823345%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,321,212)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,343,451**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,069,295
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(639,194)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,291,077
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(211)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	37,883
Employer's Total Pension Expense/(Income)	**$**	**3,328,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 180,296	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 700,863
Changes in proportionate share	$ 0	$ 928
Differences between employer contributions and employer's proportionate share of system contributions	$ 155,610	$ 0
Total (prior to post-MD contributions)	$ 335,906	$ 701,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (365,885)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (255,757)
2nd Fiscal Year	(255,757)
3rd Fiscal Year	(255,757)
4th Fiscal Year	375,464
5th Fiscal Year	25,923
Thereafter	0
Total	$ (365,885)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4315: John Day School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03790788%
Employer's proportionate share at MD		0.03243714%
Employer's proportionate share of system NPL/(A) at prior MD	$	(859,263)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,862,366**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,494,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(356,043)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,833,193
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(21,347)
o Differences between employer contributions and employer's proportionate share of system contributions	$	14,969
Employer's Total Pension Expense/(Income)	**$**	**1,826,815**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 100,428	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 390,394
Changes in proportionate share	$ 0	$ 93,928
Differences between employer contributions and employer's proportionate share of system contributions	$ 58,637	$ 0
Total (prior to post-MD contributions)	$ 159,065	$ 484,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (325,257)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (169,824)
2nd Fiscal Year	(169,824)
3rd Fiscal Year	(169,824)
4th Fiscal Year	181,250
5th Fiscal Year	2,964
Thereafter	0
Total	$ (325,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4316: Tigard-Tualatin School District 23J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.99479485%
Employer's proportionate share at MD	0.93281867%
Employer's proportionate share of system NPL/(A) at prior MD	$ (22,549,161)
Employer's proportionate share of system NPL/(A) at MD	**$ 53,557,423**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 129,258,848
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (10,238,990)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 52,718,465
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (241,836)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (1,026)
Employer's Total Pension Expense/(Income)	**$ 52,475,603**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,888,087	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 11,226,850
Changes in proportionate share	$ 0	$ 1,064,081
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,313,122	$ 1,078,065
Total (prior to post-MD contributions)	$ 4,201,209	$ 13,368,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,167,787)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,943,191)
2nd Fiscal Year	(4,943,191)
3rd Fiscal Year	(4,943,191)
4th Fiscal Year	5,376,597
5th Fiscal Year	285,190
Thereafter	0
Total	$ (9,167,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4317: Sherwood School District 88J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.37874380%
Employer's proportionate share at MD	0.35258800%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,585,041)
Employer's proportionate share of system NPL/(A) at MD	**$ 20,243,704**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 48,857,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,870,147)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 19,926,593
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (102,062)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 242,803
Employer's Total Pension Expense/(Income)	**$ 20,067,334**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,091,643	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,243,539
Changes in proportionate share	$ 0	$ 449,074
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,611,572	$ 444,469
Total (prior to post-MD contributions)	$ 2,703,215	$ 5,137,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,433,867)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,635,896)
2nd Fiscal Year	(1,635,896)
3rd Fiscal Year	(1,635,896)
4th Fiscal Year	2,268,897
5th Fiscal Year	204,922
Thereafter	0
Total	$ (2,433,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4318: Portland Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	157
Employer's Total Pension Expense/(Income)	**$**	**157**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	692	$	0
Total (prior to post-MD contributions)	$	692	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	692

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	157
2nd Fiscal Year		157
3rd Fiscal Year		157
4th Fiscal Year		157
5th Fiscal Year		64
Thereafter		0
Total	$	692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4320: Rainier School District 13

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.04402557%
Employer's proportionate share at MD	0.03777475%
Employer's proportionate share of system NPL/(A) at prior MD	$ (997,934)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,168,823**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,234,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (414,631)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,134,849
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (24,391)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 20,843
Employer's Total Pension Expense/(Income)	**$ 2,131,301**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 116,954	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 454,634
Changes in proportionate share	$ 0	$ 107,322
Differences between employer contributions and employer's proportionate share of system contributions	$ 90,082	$ 0
Total (prior to post-MD contributions)	$ 207,036	$ 561,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (354,920)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (193,889)
2nd Fiscal Year	(193,889)
3rd Fiscal Year	(193,889)
4th Fiscal Year	218,350
5th Fiscal Year	8,397
Thereafter	0
Total	$ (354,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.54924770%
Employer's proportionate share at MD	0.54087607%
Employer's proportionate share of system NPL/(A) at prior MD	$ (12,449,878)
Employer's proportionate share of system NPL/(A) at MD	**$ 31,054,190**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 74,948,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,936,872)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 30,567,738
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (32,667)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 291,093
Employer's Total Pension Expense/(Income)	**$ 30,826,164**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,674,599	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,509,662
Changes in proportionate share	$ 0	$ 143,734
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,185,527	$ 0
Total (prior to post-MD contributions)	$ 2,860,126	$ 6,653,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,793,270)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,466,965)
2nd Fiscal Year	(2,466,965)
3rd Fiscal Year	(2,466,965)
4th Fiscal Year	3,399,658
5th Fiscal Year	207,967
Thereafter	0
Total	$ (3,793,270)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4323: Estacada School District 108

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.12466454%
Employer's proportionate share at MD	0.09154487%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,825,789)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,256,013**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,685,193
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,004,833)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,173,680
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (129,236)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 34,027
Employer's Total Pension Expense/(Income)	**$ 5,078,471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 283,431	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,101,780
Changes in proportionate share	$ 0	$ 568,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 220,535	$ 57,940
Total (prior to post-MD contributions)	$ 503,966	$ 1,728,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,224,392)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (556,489)
2nd Fiscal Year	(556,489)
3rd Fiscal Year	(556,489)
4th Fiscal Year	450,953
5th Fiscal Year	(5,877)
Thereafter	0
Total	$ (1,224,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.66185633%
Employer's proportionate share at MD	0.66755970%
Employer's proportionate share of system NPL/(A) at prior MD	$ (15,002,395)
Employer's proportionate share of system NPL/(A) at MD	**$ 38,327,682**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 92,502,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (7,327,402)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 37,727,293
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 22,255
o Differences between employer contributions and employer's proportionate share of system contributions	$ 585,288
Employer's Total Pension Expense/(Income)	**$ 38,334,836**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,066,823	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 8,034,351
Changes in proportionate share	$ 97,922	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,279,018	$ 0
Total (prior to post-MD contributions)	$ 4,443,763	$ 8,034,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,590,588)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,756,187)
2nd Fiscal Year	(2,756,187)
3rd Fiscal Year	(2,756,187)
4th Fiscal Year	4,395,187
5th Fiscal Year	282,787
Thereafter	0
Total	$ (3,590,588)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4326: Harney County School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01380399%
Employer's proportionate share at MD		0.01048980%
Employer's proportionate share of system NPL/(A) at prior MD	$	(312,897)
Employer's proportionate share of system NPL/(A) at MD	**$**	**602,268**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,453,551
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(115,140)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	592,833
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(12,932)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	253
Employer's Total Pension Expense/(Income)	**$**	**580,154**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	32,477	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	126,249
Changes in proportionate share	$	0	$	56,902
Differences between employer contributions and employer's proportionate share of system contributions	$	6,230	$	4,185
Total (prior to post-MD contributions)	$	38,707	$	187,336
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(148,629)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,535)
2nd Fiscal Year	(65,535)
3rd Fiscal Year	(65,535)
4th Fiscal Year	49,633
5th Fiscal Year	(1,656)
Thereafter	0
Total	$ (148,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4329: Gervais School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02995053%
Employer's proportionate share at MD		0.02891135%
Employer's proportionate share of system NPL/(A) at prior MD	$	(678,893)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,659,934**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,006,189
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(317,343)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,633,932
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(4,055)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	4,543
Employer's Total Pension Expense/(Income)	**$**	**1,634,420**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	89,512	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	347,960
Changes in proportionate share	$	0	$	17,842
Differences between employer contributions and employer's proportionate share of system contributions	$	42,782	$	18,646
Total (prior to post-MD contributions)	$	132,294	$	384,448
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(252,154)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(145,192)
2nd Fiscal Year		(145,192)
3rd Fiscal Year		(145,192)
4th Fiscal Year		173,016
5th Fiscal Year		10,405
Thereafter		0
Total	$	(252,154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4330: Vale School District 84

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09515640%
Employer's proportionate share at MD	0.09298884%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,156,924)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,338,918**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,885,281
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,020,683)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,255,286
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (8,458)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 62,319
Employer's Total Pension Expense/(Income)	**$ 5,309,147**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 287,902	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,119,158
Changes in proportionate share	$ 0	$ 37,216
Differences between employer contributions and employer's proportionate share of system contributions	$ 257,168	$ 0
Total (prior to post-MD contributions)	$ 545,070	$ 1,156,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (611,304)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (414,695)
2nd Fiscal Year	(414,695)
3rd Fiscal Year	(414,695)
4th Fiscal Year	593,584
5th Fiscal Year	39,198
Thereafter	0
Total	$ (611,304)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**	
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013	
Discount rate	7.75%	
Employer's proportionate share at prior MD	0.00000000%	
Employer's proportionate share at MD	0.00000000%	
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	0
Employer's Total Pension Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4332: Gresham-Barlow School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.54982385%
Employer's proportionate share at MD	0.53195796%
Employer's proportionate share of system NPL/(A) at prior MD	$ (12,462,938)
Employer's proportionate share of system NPL/(A) at MD	**$ 30,542,161**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 73,712,368
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (5,838,983)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 30,063,728
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (69,714)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (27,084)
Employer's Total Pension Expense/(Income)	**$ 29,966,930**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,646,988	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 6,402,329
Changes in proportionate share	$ 0	$ 306,743
Differences between employer contributions and employer's proportionate share of system contributions	$ 611,473	$ 597,799
Total (prior to post-MD contributions)	$ 2,258,461	$ 7,306,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,048,410)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,777,252)
2nd Fiscal Year	(2,777,252)
3rd Fiscal Year	(2,777,252)
4th Fiscal Year	3,105,918
5th Fiscal Year	177,428
Thereafter	0
Total	$ (5,048,410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4333: Canby School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.17247147%
Employer's proportionate share at MD	0.10897388%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,909,436)
Employer's proportionate share of system NPL/(A) at MD	**$ 6,256,693**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,100,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,196,141)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 6,158,684
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (247,773)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 161,229
Employer's Total Pension Expense/(Income)	**$ 6,072,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 337,393	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,311,545
Changes in proportionate share	$ 0	$ 1,090,202
Differences between employer contributions and employer's proportionate share of system contributions	$ 699,671	$ 0
Total (prior to post-MD contributions)	$ 1,037,064	$ 2,401,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,364,683)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (635,647)
2nd Fiscal Year	(635,647)
3rd Fiscal Year	(635,647)
4th Fiscal Year	551,071
5th Fiscal Year	(8,814)
Thereafter	0
Total	$ (1,364,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05258700%
Employer's proportionate share at MD		0.05609416%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,191,997)
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,220,625**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,772,857
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(615,712)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	3,170,175
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	13,685
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,502)
Employer's Total Pension Expense/(Income)	**$**	**3,182,358**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	173,672	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	675,116
Changes in proportionate share	$	60,216	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	158,965	$	135,466
Total (prior to post-MD contributions)	$	392,853	$	810,582
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(417,729)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (270,467)
2nd Fiscal Year	(270,467)
3rd Fiscal Year	(270,467)
4th Fiscal Year	357,955
5th Fiscal Year	35,717
Thereafter	0
Total	$ (417,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4335: Milton-Freewater Unified School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.05278942%
Employer's proportionate share at MD		0.04137309%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,196,586)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,375,420**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,732,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(454,128)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,338,210
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(44,547)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	47,717
Employer's Total Pension Expense/(Income)	**$**	**2,341,380**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	128,095	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	497,942
Changes in proportionate share	$	0	$	196,009
Differences between employer contributions and employer's proportionate share of system contributions	$	200,320	$	0
Total (prior to post-MD contributions)	$	328,415	$	693,951
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(365,536)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (205,303)
2nd Fiscal Year	(205,303)
3rd Fiscal Year	(205,303)
4th Fiscal Year	242,281
5th Fiscal Year	8,091
Thereafter	0
Total	$ (365,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4336: Nestucca Valley School District 101

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03770046%
Employer's proportionate share at MD		0.04388689%
Employer's proportionate share of system NPL/(A) at prior MD	$	(854,562)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,519,749**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,081,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(481,720)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,480,278
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	24,140
○ Differences between employer contributions and employer's proportionate share of system contributions	$	13,222
Employer's Total Pension Expense/(Income)	**$**	**2,517,640**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 135,878	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 528,196
Changes in proportionate share	$ 106,216	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 50,570	$ 0
Total (prior to post-MD contributions)	$ 292,664	$ 528,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (235,532)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (183,777)
2nd Fiscal Year	(183,777)
3rd Fiscal Year	(183,777)
4th Fiscal Year	292,305
5th Fiscal Year	23,494
Thereafter	0
Total	$ (235,532)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4337: Sherman County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.03111027%
Employer's proportionate share at MD	0.02523274%
Employer's proportionate share of system NPL/(A) at prior MD	$ (705,181)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,448,728**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,496,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (276,965)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,426,034
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (22,935)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ (5,250)
Employer's Total Pension Expense/(Income)	**$ 1,397,849**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 78,123	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 303,686
Changes in proportionate share	$ 0	$ 100,912
Differences between employer contributions and employer's proportionate share of system contributions	$ 34,158	$ 46,848
Total (prior to post-MD contributions)	$ 112,281	$ 451,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (339,165)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (155,329)
2nd Fiscal Year	(155,329)
3rd Fiscal Year	(155,329)
4th Fiscal Year	125,785
5th Fiscal Year	1,036
Thereafter	0
Total	$ (339,165)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.26898128%
Employer's proportionate share at MD		0.24119784%
Employer's proportionate share of system NPL/(A) at prior MD	$	(6,097,038)
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,848,281**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	33,422,310
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(2,647,484)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	13,631,352
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(108,414)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	201,494
Employer's Total Pension Expense/(Income)	**$**	**13,724,432**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	746,769	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	2,902,914
Changes in proportionate share	$	0	$	477,019
Differences between employer contributions and employer's proportionate share of system contributions	$	808,136	$	0
Total (prior to post-MD contributions)	$	1,554,905	$	3,379,933
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,825,028)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,122,279)
2nd Fiscal Year	(1,122,279)
3rd Fiscal Year	(1,122,279)
4th Fiscal Year	1,475,904
5th Fiscal Year	65,905
Thereafter	0
Total	$ (1,825,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36335169%
Employer's proportionate share at MD	0.33161771%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,236,146)
Employer's proportionate share of system NPL/(A) at MD	**$ 19,039,703**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,951,614
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,639,968)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 18,741,452
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (123,829)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 200,866
Employer's Total Pension Expense/(Income)	**$ 18,818,489**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,026,717	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 3,991,153
Changes in proportionate share	$ 0	$ 544,846
Differences between employer contributions and employer's proportionate share of system contributions	$ 782,278	$ 0
Total (prior to post-MD contributions)	$ 1,808,995	$ 4,535,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,727,004)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,593,933)
2nd Fiscal Year	(1,593,933)
3rd Fiscal Year	(1,593,933)
4th Fiscal Year	1,981,409
5th Fiscal Year	73,387
Thereafter	0
Total	$ (2,727,004)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4340: Monroe School District 1J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03397594%
Employer's proportionate share at MD		0.02982209%
Employer's proportionate share of system NPL/(A) at prior MD	$	(770,138)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,712,224**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,132,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(327,339)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,685,402
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(16,209)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	9,800
Employer's Total Pension Expense/(Income)	**$**	**1,678,993**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	92,332	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	358,921
Changes in proportionate share	$	0	$	71,318
Differences between employer contributions and employer's proportionate share of system contributions	$	45,245	$	1,741
Total (prior to post-MD contributions)	$	137,577	$	431,980
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(294,403)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (156,678)
2nd Fiscal Year	(156,678)
3rd Fiscal Year	(156,678)
4th Fiscal Year	169,606
5th Fiscal Year	6,025
Thereafter	0
Total	$ (294,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	1.38768869%
Employer's proportionate share at MD	1.05014935%
Employer's proportionate share of system NPL/(A) at prior MD	$ (31,454,943)
Employer's proportionate share of system NPL/(A) at MD	**$ 60,293,919**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 145,517,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (11,526,858)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 59,349,436
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (1,317,107)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 552,091
Employer's Total Pension Expense/(Income)	**$ 58,584,420**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,251,353	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 12,638,972
Changes in proportionate share	$ 0	$ 5,795,273
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,808,473	$ 1,128,497
Total (prior to post-MD contributions)	$ 7,059,826	$ 19,562,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,502,916)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,056,557)
2nd Fiscal Year	(6,056,557)
3rd Fiscal Year	(6,056,557)
4th Fiscal Year	5,551,796
5th Fiscal Year	114,958
Thereafter	0
Total	$ (12,502,916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.08682672%
Employer's proportionate share at MD	0.06644210%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,968,114)
Employer's proportionate share of system NPL/(A) at MD	**$ 3,814,747**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,206,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (729,295)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 3,754,991
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (79,543)
o Differences between employer contributions and employer's proportionate share of system contributions	$ (25,984)
Employer's Total Pension Expense/(Income)	**$ 3,649,464**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 205,710	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 799,658
Changes in proportionate share	$ 0	$ 349,987
Differences between employer contributions and employer's proportionate share of system contributions	$ 121,119	$ 192,638
Total (prior to post-MD contributions)	$ 326,829	$ 1,342,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,015,454)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (440,318)
2nd Fiscal Year	(440,318)
3rd Fiscal Year	(440,318)
4th Fiscal Year	307,605
5th Fiscal Year	(2,103)
Thereafter	0
Total	$ (1,015,454)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4343: Harrisburg Sschool District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.08225642%
Employer's proportionate share at MD		0.08243342%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,864,518)
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,732,883**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,422,637
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(904,822)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	4,658,744
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	691
o Differences between employer contributions and employer's proportionate share of system contributions	$	(483)
Employer's Total Pension Expense/(Income)	**$**	**4,658,952**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	255,221	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	992,120
Changes in proportionate share	$	3,039	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	84,409	$	70,801
Total (prior to post-MD contributions)	$	342,669	$	1,062,921
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(720,252)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(415,161)
2nd Fiscal Year		(415,161)
3rd Fiscal Year		(415,161)
4th Fiscal Year		494,082
5th Fiscal Year		31,150
Thereafter		0
Total	$	(720,252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.02708624%
Employer's proportionate share at MD	0.02772813%
Employer's proportionate share of system NPL/(A) at prior MD	$ (613,968)
Employer's proportionate share of system NPL/(A) at MD	**$ 1,592,000**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 3,842,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (304,355)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 1,567,062
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 2,505
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 4,182
Employer's Total Pension Expense/(Income)	**$ 1,573,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 85,849	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 333,719
Changes in proportionate share	$ 11,020	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,187	$ 16,190
Total (prior to post-MD contributions)	$ 135,056	$ 349,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (214,853)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (133,031)
2nd Fiscal Year	(133,031)
3rd Fiscal Year	(133,031)
4th Fiscal Year	171,963
5th Fiscal Year	12,275
Thereafter	0
Total	$ (214,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.36936843%
Employer's proportionate share at MD	0.36325893%
Employer's proportionate share of system NPL/(A) at prior MD	$ (8,372,528)
Employer's proportionate share of system NPL/(A) at MD	**$ 20,856,371**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 50,336,075
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (3,987,275)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 20,529,663
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (23,840)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 174,394
Employer's Total Pension Expense/(Income)	**$ 20,680,217**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,124,681	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 4,371,968
Changes in proportionate share	$ 0	$ 104,895
Differences between employer contributions and employer's proportionate share of system contributions	$ 732,513	$ 0
Total (prior to post-MD contributions)	$ 1,857,194	$ 4,476,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,619,669)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,679,852)
2nd Fiscal Year	(1,679,852)
3rd Fiscal Year	(1,679,852)
4th Fiscal Year	2,274,830
5th Fiscal Year	145,056
Thereafter	0
Total	$ (2,619,669)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4346: Knappa School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.05086646%
Employer's proportionate share at MD	0.04464484%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,152,998)
Employer's proportionate share of system NPL/(A) at MD	**$ 2,563,266**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 6,186,348
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (490,040)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 2,523,114
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (24,277)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 38,988
Employer's Total Pension Expense/(Income)	**$ 2,537,825**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 138,224	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 537,319
Changes in proportionate share	$ 0	$ 106,821
Differences between employer contributions and employer's proportionate share of system contributions	$ 163,322	$ 0
Total (prior to post-MD contributions)	$ 301,546	$ 644,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (342,594)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (210,247)
2nd Fiscal Year	(210,247)
3rd Fiscal Year	(210,247)
4th Fiscal Year	273,813
5th Fiscal Year	14,336
Thereafter	0
Total	$ (342,594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4347: Clatskanie School District 6J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.07820590%
Employer's proportionate share at MD	0.07743851%
Employer's proportionate share of system NPL/(A) at prior MD	$ (1,772,705)
Employer's proportionate share of system NPL/(A) at MD	**$ 4,446,102**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,730,502
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (849,996)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 4,376,455
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (2,994)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 20,791
Employer's Total Pension Expense/(Income)	**$ 4,394,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 239,756	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 932,004
Changes in proportionate share	$ 0	$ 13,175
Differences between employer contributions and employer's proportionate share of system contributions	$ 87,296	$ 0
Total (prior to post-MD contributions)	$ 327,052	$ 945,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (618,127)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (372,404)
2nd Fiscal Year	(372,404)
3rd Fiscal Year	(372,404)
4th Fiscal Year	472,264
5th Fiscal Year	26,821
Thereafter	0
Total	$ (618,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00279994%
Employer's proportionate share at MD	0.00303718%

Employer's proportionate share of system NPL/(A) at prior MD	$	(63,467)
Employer's proportionate share of system NPL/(A) at MD	**$**	**174,379**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	420,856
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(33,337)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	171,647
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	926
○ Differences between employer contributions and employer's proportionate share of system contributions	$	957
Employer's Total Pension Expense/(Income)	**$**	**173,530**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,403	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	36,554
Changes in proportionate share	$	4,073	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,583	$	0
Total (prior to post-MD contributions)	$	17,059	$	36,554
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(19,495)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,421)
2nd Fiscal Year	(13,421)
3rd Fiscal Year	(13,421)
4th Fiscal Year	19,476
5th Fiscal Year	1,292
Thereafter	0
Total	$ (19,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01279633%
Employer's proportionate share at MD		0.01300419%
Employer's proportionate share of system NPL/(A) at prior MD	$	(290,056)
Employer's proportionate share of system NPL/(A) at MD	**$**	**746,631**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,801,965
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(142,739)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	734,935
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	811
o Differences between employer contributions and employer's proportionate share of system contributions	$	8,069
Employer's Total Pension Expense/(Income)	**$**	**743,815**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	40,262	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	156,511
Changes in proportionate share	$	3,568	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	33,513	$	0
Total (prior to post-MD contributions)	$	77,343	$	156,511
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(79,168)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,646)
2nd Fiscal Year	(56,646)
3rd Fiscal Year	(56,646)
4th Fiscal Year	84,555
5th Fiscal Year	6,216
Thereafter	0
Total	$ (79,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01004133%
Employer's proportionate share at MD		0.00291120%
Employer's proportionate share of system NPL/(A) at prior MD	$	(227,608)
Employer's proportionate share of system NPL/(A) at MD	**$**	**167,145**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	403,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(31,954)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	164,527
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(27,822)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(10,692)
Employer's Total Pension Expense/(Income)	**$**	**126,013**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,013	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	35,037
Changes in proportionate share	$	0	$	122,419
Differences between employer contributions and employer's proportionate share of system contributions	$	6,046	$	43,438
Total (prior to post-MD contributions)	$	15,059	$	200,894
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(185,835)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,183)
2nd Fiscal Year	(53,183)
3rd Fiscal Year	(53,183)
4th Fiscal Year	(16,524)
5th Fiscal Year	(9,762)
Thereafter	0
Total	$ (185,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4352: Armadillo Technical Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00846107%
Employer's proportionate share at MD		0.00516935%
Employer's proportionate share of system NPL/(A) at prior MD	$	(191,788)
Employer's proportionate share of system NPL/(A) at MD	**$**	**296,796**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	716,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(56,741)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	292,147
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(12,845)
o Differences between employer contributions and employer's proportionate share of system contributions	$	7,287
Employer's Total Pension Expense/(Income)	**$**	**286,589**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,005	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	62,215
Changes in proportionate share	$	0	$	56,516
Differences between employer contributions and employer's proportionate share of system contributions	$	33,342	$	1,049
Total (prior to post-MD contributions)	$	49,347	$	119,780
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(70,433)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(31,606)
2nd Fiscal Year		(31,606)
3rd Fiscal Year		(31,606)
4th Fiscal Year		25,034
5th Fiscal Year		(651)
Thereafter		0
Total	$	(70,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00462828%
Employer's proportionate share at MD		0.00266828%
Employer's proportionate share of system NPL/(A) at prior MD	$	(104,910)
Employer's proportionate share of system NPL/(A) at MD	**$**	**153,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	369,738
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(29,288)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	150,798
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(7,648)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,096
Employer's Total Pension Expense/(Income)	**$**	**146,246**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	8,261	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	32,114
Changes in proportionate share	$	0	$	33,651
Differences between employer contributions and employer's proportionate share of system contributions	$	17,503	$	3,175
Total (prior to post-MD contributions)	$	25,764	$	68,940
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(43,176)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,997)
2nd Fiscal Year	(17,997)
3rd Fiscal Year	(17,997)
4th Fiscal Year	11,533
5th Fiscal Year	(717)
Thereafter	0
Total	$ (43,176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01003184%
Employer's proportionate share at MD		0.01036213%
Employer's proportionate share of system NPL/(A) at prior MD	$	(227,393)
Employer's proportionate share of system NPL/(A) at MD	**$**	**594,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,435,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(113,739)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	585,618
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,289
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,985
Employer's Total Pension Expense/(Income)	**$**	**591,892**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	32,082	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	124,712
Changes in proportionate share	$	5,670	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	20,434	$	0
Total (prior to post-MD contributions)	$	58,186	$	124,712
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(66,526)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,939)
2nd Fiscal Year	(45,939)
3rd Fiscal Year	(45,939)
4th Fiscal Year	66,616
5th Fiscal Year	4,676
Thereafter	0
Total	$ (66,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4358: Detroit Lake Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 57
Employer's Total Pension Expense/(Income)	**$ 57**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 253	$ 0
Total (prior to post-MD contributions)	$ 253	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 253

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 57
2nd Fiscal Year	57
3rd Fiscal Year	57
4th Fiscal Year	57
5th Fiscal Year	25
Thereafter	0
Total	$ 253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00971505%
Employer's proportionate share at MD		0.01322321%
Employer's proportionate share of system NPL/(A) at prior MD	$	(220,212)
Employer's proportionate share of system NPL/(A) at MD	**$**	**759,205**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,832,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(145,143)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	747,313
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	13,689
○ Differences between employer contributions and employer's proportionate share of system contributions	$	15,089
Employer's Total Pension Expense/(Income)	**$**	**776,091**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	40,940	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	159,147
Changes in proportionate share	$	60,232	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	58,793	$	0
Total (prior to post-MD contributions)	$	159,965	$	159,147
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	818

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,852)
2nd Fiscal Year	(37,852)
3rd Fiscal Year	(37,852)
4th Fiscal Year	102,940
5th Fiscal Year	11,434
Thereafter	0
Total	$ 818

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01058461%
Employer's proportionate share at MD		0.01067753%
Employer's proportionate share of system NPL/(A) at prior MD	$	(239,923)
Employer's proportionate share of system NPL/(A) at MD	**$**	**613,046**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,479,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(117,201)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	603,443
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	363
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,435
Employer's Total Pension Expense/(Income)	**$**	**609,241**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	33,059	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	128,508
Changes in proportionate share	$	1,595	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	22,527	$	0
Total (prior to post-MD contributions)	$	57,181	$	128,508
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71,327)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (48,004)
2nd Fiscal Year	(48,004)
3rd Fiscal Year	(48,004)
4th Fiscal Year	68,056
5th Fiscal Year	4,629
Thereafter	0
Total	$ (71,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00089963%
Employer's proportionate share at MD		0.00055280%
Employer's proportionate share of system NPL/(A) at prior MD	$	(20,392)
Employer's proportionate share of system NPL/(A) at MD	**$**	**31,739**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	76,600
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(6,068)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	31,242
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1,353)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	316
Employer's Total Pension Expense/(Income)	**$**	**30,205**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,712	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	6,653
Changes in proportionate share	$	0	$	5,955
Differences between employer contributions and employer's proportionate share of system contributions	$	3,836	$	2,000
Total (prior to post-MD contributions)	$	5,548	$	14,608
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,060)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,822)
2nd Fiscal Year		(3,822)
3rd Fiscal Year		(3,822)
4th Fiscal Year		2,446
5th Fiscal Year		(39)
Thereafter		0
Total	$	(9,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4363: Multisensory Learning Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01386583%
Employer's proportionate share at MD		0.01487853%
Employer's proportionate share of system NPL/(A) at prior MD	$	(314,299)
Employer's proportionate share of system NPL/(A) at MD	**$**	**854,245**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,061,689
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(163,313)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	840,864
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,952
o Differences between employer contributions and employer's proportionate share of system contributions	$	14,526
Employer's Total Pension Expense/(Income)	**$**	**859,342**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	46,065	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	179,069
Changes in proportionate share	$	17,387	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	59,073	$	0
Total (prior to post-MD contributions)	$	122,525	$	179,069
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(56,544)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,493)
2nd Fiscal Year	(56,493)
3rd Fiscal Year	(56,493)
4th Fiscal Year	103,777
5th Fiscal Year	9,157
Thereafter	0
Total	$ (56,544)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01117389%
Employer's proportionate share at MD		0.01120544%
Employer's proportionate share of system NPL/(A) at prior MD	$	(253,280)
Employer's proportionate share of system NPL/(A) at MD	**$**	**643,356**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,552,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(122,995)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	633,278
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	123
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,031
Employer's Total Pension Expense/(Income)	**$**	**636,432**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	34,693	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	134,862
Changes in proportionate share	$	542	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	12,932	$	0
Total (prior to post-MD contributions)	$	48,167	$	134,862
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(86,695)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,308)
2nd Fiscal Year	(53,308)
3rd Fiscal Year	(53,308)
4th Fiscal Year	69,015
5th Fiscal Year	4,216
Thereafter	0
Total	$ (86,695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.01583022%
Employer's proportionate share at MD	0.01372165%
Employer's proportionate share of system NPL/(A) at prior MD	$ (358,826)
Employer's proportionate share of system NPL/(A) at MD	**$ 787,823**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 1,901,382
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (150,614)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 775,482
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (8,228)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 10,389
Employer's Total Pension Expense/(Income)	**$ 777,643**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,483	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 165,146
Changes in proportionate share	$ 0	$ 36,203
Differences between employer contributions and employer's proportionate share of system contributions	$ 45,149	$ 0
Total (prior to post-MD contributions)	$ 87,632	$ 201,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (113,717)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (66,980)
2nd Fiscal Year	(66,980)
3rd Fiscal Year	(66,980)
4th Fiscal Year	82,781
5th Fiscal Year	4,444
Thereafter	0
Total	$ (113,717)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.04544578%
Employer's proportionate share at MD		0.04429391%
Employer's proportionate share of system NPL/(A) at prior MD	$	(1,030,126)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,543,118**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,137,720
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(486,188)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,503,281
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(4,495)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	29,561
Employer's Total Pension Expense/(Income)	**$**	**2,528,347**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	137,138	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	533,095
Changes in proportionate share	$	0	$	19,776
Differences between employer contributions and employer's proportionate share of system contributions	$	119,887	$	0
Total (prior to post-MD contributions)	$	257,025	$	552,871
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(295,846)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (198,124)
2nd Fiscal Year	(198,124)
3rd Fiscal Year	(198,124)
4th Fiscal Year	281,120
5th Fiscal Year	17,406
Thereafter	0
Total	$ (295,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01378352%
Employer's proportionate share at MD		0.01453106%
Employer's proportionate share of system NPL/(A) at prior MD	$	(312,433)
Employer's proportionate share of system NPL/(A) at MD	**$**	**834,295**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,013,540
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(159,499)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	821,226
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,917
o Differences between employer contributions and employer's proportionate share of system contributions	$	30,371
Employer's Total Pension Expense/(Income)	**$**	**854,514**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	44,989	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	174,887
Changes in proportionate share	$	12,834	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	129,589	$	0
Total (prior to post-MD contributions)	$	187,412	$	174,887
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	12,525

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,932)
2nd Fiscal Year	(39,932)
3rd Fiscal Year	(39,932)
4th Fiscal Year	116,938
5th Fiscal Year	15,383
Thereafter	0
Total	$ 12,525

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00243711%
Employer's proportionate share at MD	0.00349757%
Employer's proportionate share of system NPL/(A) at prior MD	$ (55,242)
Employer's proportionate share of system NPL/(A) at MD	**$ 200,812**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 484,651
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (38,391)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 197,666
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 4,138
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 2,062
Employer's Total Pension Expense/(Income)	**$ 203,866**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,829	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 42,095
Changes in proportionate share	$ 18,207	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,673	$ 0
Total (prior to post-MD contributions)	$ 36,709	$ 42,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,386)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,424)
2nd Fiscal Year	(11,424)
3rd Fiscal Year	(11,424)
4th Fiscal Year	26,121
5th Fiscal Year	2,764
Thereafter	0
Total	$ (5,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4371: The Lighthouse School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01308942%
Employer's proportionate share at MD		0.01308667%
Employer's proportionate share of system NPL/(A) at prior MD	$	(296,700)
Employer's proportionate share of system NPL/(A) at MD	**$**	**751,366**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,813,394
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(143,645)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	739,596
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(11)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(91)
Employer's Total Pension Expense/(Income)	**$**	**739,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,517	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 157,503
Changes in proportionate share	$ 0	$ 47
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,665	$ 17,238
Total (prior to post-MD contributions)	$ 61,182	$ 174,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (113,606)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (66,044)
2nd Fiscal Year	(66,044)
3rd Fiscal Year	(66,044)
4th Fiscal Year	78,968
5th Fiscal Year	5,557
Thereafter	0
Total	$ (113,606)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00514087%
Employer's proportionate share at MD		0.00594761%
Employer's proportionate share of system NPL/(A) at prior MD	$	(116,529)
Employer's proportionate share of system NPL/(A) at MD	**$**	**341,480**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	824,149
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(65,283)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	336,131
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,148
○ Differences between employer contributions and employer's proportionate share of system contributions	$	2,158
Employer's Total Pension Expense/(Income)	**$**	**341,437**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	18,414	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	71,582
Changes in proportionate share	$	13,852	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	8,296	$	640
Total (prior to post-MD contributions)	$	40,562	$	72,222
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(31,660)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,663)
2nd Fiscal Year	(24,663)
3rd Fiscal Year	(24,663)
4th Fiscal Year	39,452
5th Fiscal Year	2,878
Thereafter	0
Total	$ (31,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4374: Ione School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02252016%
Employer's proportionate share at MD		0.02398716%
Employer's proportionate share of system NPL/(A) at prior MD	$	(510,468)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,377,214**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,323,854
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(263,293)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,355,640
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	5,724
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,706
Employer's Total Pension Expense/(Income)	**$**	**1,367,070**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	74,266	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	288,695
Changes in proportionate share	$	25,187	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	20,598	$	0
Total (prior to post-MD contributions)	$	120,051	$	288,695
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(168,644)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(109,438)
2nd Fiscal Year		(109,438)
3rd Fiscal Year		(109,438)
4th Fiscal Year		150,600
5th Fiscal Year		9,068
Thereafter		0
Total	$	(168,644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4375: Eddyville Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01158388%
Employer's proportionate share at MD		0.01349036%
Employer's proportionate share of system NPL/(A) at prior MD	$	(262,574)
Employer's proportionate share of system NPL/(A) at MD	**$**	**774,544**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,869,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(148,076)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	762,411
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,439
o Differences between employer contributions and employer's proportionate share of system contributions	$	1,850
Employer's Total Pension Expense/(Income)	**$**	**771,700**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	41,767	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	162,362
Changes in proportionate share	$	32,733	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	7,827	$	0
Total (prior to post-MD contributions)	$	82,327	$	162,362
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(80,035)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (58,687)
2nd Fiscal Year	(58,687)
3rd Fiscal Year	(58,687)
4th Fiscal Year	88,668
5th Fiscal Year	7,358
Thereafter	0
Total	$ (80,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4376: Four Rivers Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01853588%
Employer's proportionate share at MD		0.01630040%
Employer's proportionate share of system NPL/(A) at prior MD	$	(420,156)
Employer's proportionate share of system NPL/(A) at MD	**$**	**935,881**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,258,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(178,920)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	921,221
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(8,723)
o Differences between employer contributions and employer's proportionate share of system contributions	$	2,944
Employer's Total Pension Expense/(Income)	**$**	**915,442**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	50,467	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	196,182
Changes in proportionate share	$	0	$	38,381
Differences between employer contributions and employer's proportionate share of system contributions	$	27,428	$	11,844
Total (prior to post-MD contributions)	$	77,895	$	246,407
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(168,512)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (87,914)
2nd Fiscal Year	(87,914)
3rd Fiscal Year	(87,914)
4th Fiscal Year	91,640
5th Fiscal Year	3,591
Thereafter	0
Total	$ (168,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4378: Mosier Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01188340%
Employer's proportionate share at MD		0.01160452%
Employer's proportionate share of system NPL/(A) at prior MD	$	(269,363)
Employer's proportionate share of system NPL/(A) at MD	**$**	**666,269**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,608,016
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(127,376)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	655,832
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,088)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,764)
Employer's Total Pension Expense/(Income)	**$**	**651,980**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	35,929	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	139,665
Changes in proportionate share	$	0	$	4,789
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	10,224
Total (prior to post-MD contributions)	$	35,929	$	154,678
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(118,749)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (62,325)
2nd Fiscal Year	(62,325)
3rd Fiscal Year	(62,325)
4th Fiscal Year	65,534
5th Fiscal Year	2,692
Thereafter	0
Total	$ (118,749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01596723%
Employer's proportionate share at MD		0.01347883%
Employer's proportionate share of system NPL/(A) at prior MD	$	(361,932)
Employer's proportionate share of system NPL/(A) at MD	**$**	**773,882**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,867,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(147,949)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	761,759
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(9,710)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	4,971
Employer's Total Pension Expense/(Income)	**$**	**757,020**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	41,732	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	162,223
Changes in proportionate share	$	0	$	42,724
Differences between employer contributions and employer's proportionate share of system contributions	$	41,364	$	15,946
Total (prior to post-MD contributions)	$	83,096	$	220,893
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(137,797)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72,657)
2nd Fiscal Year	(72,657)
3rd Fiscal Year	(72,657)
4th Fiscal Year	76,503
5th Fiscal Year	3,670
Thereafter	0
Total	$ (137,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00725995%
Employer's proportionate share at MD		0.00815001%
Employer's proportionate share of system NPL/(A) at prior MD	$	(164,562)
Employer's proportionate share of system NPL/(A) at MD	**$**	**467,930**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,129,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(89,458)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	460,600
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,473
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,633
Employer's Total Pension Expense/(Income)	**$**	**467,706**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,233	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	98,089
Changes in proportionate share	$	15,282	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	14,211	$	0
Total (prior to post-MD contributions)	$	54,726	$	98,089
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(43,363)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,961)
2nd Fiscal Year	(33,961)
3rd Fiscal Year	(33,961)
4th Fiscal Year	54,269
5th Fiscal Year	4,250
Thereafter	0
Total	$ (43,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4381: North Wasco County School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.15321665%
Employer's proportionate share at MD	0.13706537%
Employer's proportionate share of system NPL/(A) at prior MD	$ (3,472,984)
Employer's proportionate share of system NPL/(A) at MD	**$ 7,869,555**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 18,992,879
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,504,484)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 7,746,281
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ (63,024)
o Differences between employer contributions and employer's proportionate share of system contributions	$ 89,324
Employer's Total Pension Expense/(Income)	**$ 7,772,581**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 424,366	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,649,637
Changes in proportionate share	$ 0	$ 277,304
Differences between employer contributions and employer's proportionate share of system contributions	$ 374,062	$ 0
Total (prior to post-MD contributions)	$ 798,428	$ 1,926,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,128,513)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (664,351)
2nd Fiscal Year	(664,351)
3rd Fiscal Year	(664,351)
4th Fiscal Year	824,922
5th Fiscal Year	39,619
Thereafter	0
Total	$ (1,128,513)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00756039%
Employer's proportionate share at MD		0.00818706%
Employer's proportionate share of system NPL/(A) at prior MD	$	(171,372)
Employer's proportionate share of system NPL/(A) at MD	**$**	**470,057**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,134,465
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(89,864)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	462,694
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	2,445
o Differences between employer contributions and employer's proportionate share of system contributions	$	7,363
Employer's Total Pension Expense/(Income)	**$**	**472,502**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,348	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	98,535
Changes in proportionate share	$	10,760	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	30,793	$	0
Total (prior to post-MD contributions)	$	66,901	$	98,535
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(31,634)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (31,445)
2nd Fiscal Year	(31,445)
3rd Fiscal Year	(31,445)
4th Fiscal Year	57,276
5th Fiscal Year	5,426
Thereafter	0
Total	$ (31,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01036464%
Employer's proportionate share at MD		0.01004030%
Employer's proportionate share of system NPL/(A) at prior MD	$	(234,937)
Employer's proportionate share of system NPL/(A) at MD	**$**	**576,460**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,391,265
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(110,206)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	567,430
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,266)
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,507
Employer's Total Pension Expense/(Income)	**$**	**570,671**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	31,086	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	120,839
Changes in proportionate share	$	0	$	5,568
Differences between employer contributions and employer's proportionate share of system contributions	$	19,570	$	0
Total (prior to post-MD contributions)	$	50,656	$	126,407
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(75,751)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,351)
2nd Fiscal Year	(47,351)
3rd Fiscal Year	(47,351)
4th Fiscal Year	62,304
5th Fiscal Year	3,996
Thereafter	0
Total	$ (75,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4386: Nixyaawii Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00658399%
Employer's proportionate share at MD		0.00838799%
Employer's proportionate share of system NPL/(A) at prior MD	$	(149,240)
Employer's proportionate share of system NPL/(A) at MD	**$**	**481,593**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,162,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(92,070)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	474,049
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,039
o Differences between employer contributions and employer's proportionate share of system contributions	$	(15)
Employer's Total Pension Expense/(Income)	**$**	**481,073**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,970	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	100,953
Changes in proportionate share	$	30,973	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,900	$	2,387
Total (prior to post-MD contributions)	$	58,843	$	103,340
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(44,497)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,242)
2nd Fiscal Year	(35,242)
3rd Fiscal Year	(35,242)
4th Fiscal Year	56,266
5th Fiscal Year	4,963
Thereafter	0
Total	$ (44,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4388: West Lane Tech

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00495640%
Employer's proportionate share at MD		0.00527484%
Employer's proportionate share of system NPL/(A) at prior MD	$	(112,347)
Employer's proportionate share of system NPL/(A) at MD	**$**	**302,853**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	730,924
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(57,899)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	298,109
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,243
o Differences between employer contributions and employer's proportionate share of system contributions	$	27,394
Employer's Total Pension Expense/(Income)	**$**	**326,746**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,331	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	63,485
Changes in proportionate share	$	5,467	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	106,696	$	0
Total (prior to post-MD contributions)	$	128,494	$	63,485
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	65,009

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	2,058
2nd Fiscal Year		2,058
3rd Fiscal Year		2,058
4th Fiscal Year		52,817
5th Fiscal Year		6,019
Thereafter		0
Total	$	65,009

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.09418167%
Employer's proportionate share at MD	0.10294764%
Employer's proportionate share of system NPL/(A) at prior MD	$ (2,134,830)
Employer's proportionate share of system NPL/(A) at MD	**$ 5,910,699**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,265,252
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (1,129,994)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 5,818,110
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 34,206
o Differences between employer contributions and employer's proportionate share of system contributions	$ 79,473
Employer's Total Pension Expense/(Income)	**$ 5,931,789**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 318,735	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 1,239,016
Changes in proportionate share	$ 150,504	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 325,940	$ 0
Total (prior to post-MD contributions)	$ 795,179	$ 1,239,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (443,837)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (405,058)
2nd Fiscal Year	(405,058)
3rd Fiscal Year	(405,058)
4th Fiscal Year	708,764
5th Fiscal Year	62,573
Thereafter	0
Total	$ (443,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4392: Eagleridge High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01502422%
Employer's proportionate share at MD		0.01307203%
Employer's proportionate share of system NPL/(A) at prior MD	$	(340,556)
Employer's proportionate share of system NPL/(A) at MD	**$**	**750,526**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,811,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(143,484)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	738,769
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(7,618)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(4,790)
Employer's Total Pension Expense/(Income)	**$**	**726,361**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,472	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 157,327
Changes in proportionate share	$ 0	$ 33,517
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 18,511
Total (prior to post-MD contributions)	$ 40,472	$ 209,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (168,883)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (78,276)
2nd Fiscal Year	(78,276)
3rd Fiscal Year	(78,276)
4th Fiscal Year	65,944
5th Fiscal Year	1
Thereafter	0
Total	$ (168,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4393: Cascade Heights Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01304717%
Employer's proportionate share at MD		0.01141764%
Employer's proportionate share of system NPL/(A) at prior MD	$	(295,742)
Employer's proportionate share of system NPL/(A) at MD	**$**	**655,539**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,582,120
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(125,325)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	645,271
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,359)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,375)
Employer's Total Pension Expense/(Income)	**$**	**637,537**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	35,350	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	137,416
Changes in proportionate share	$	0	$	27,977
Differences between employer contributions and employer's proportionate share of system contributions	$	4,364	$	8,523
Total (prior to post-MD contributions)	$	39,714	$	173,916
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(134,202)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,266)
2nd Fiscal Year	(65,266)
3rd Fiscal Year	(65,266)
4th Fiscal Year	60,527
5th Fiscal Year	1,069
Thereafter	0
Total	$ (134,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00651945%
Employer's proportionate share at MD		0.00498076%
Employer's proportionate share of system NPL/(A) at prior MD	$	(147,777)
Employer's proportionate share of system NPL/(A) at MD	**$**	**285,968**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	690,174
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(54,671)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	281,489
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(6,004)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,682)
Employer's Total Pension Expense/(Income)	**$**	**273,803**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,421	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 59,945
Changes in proportionate share	$ 0	$ 26,418
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,701	$ 12,357
Total (prior to post-MD contributions)	$ 23,122	$ 98,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (75,598)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,783)
2nd Fiscal Year	(32,783)
3rd Fiscal Year	(32,783)
4th Fiscal Year	23,050
5th Fiscal Year	(299)
Thereafter	0
Total	$ (75,598)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00984482%
Employer's proportionate share at MD		0.00831795%
Employer's proportionate share of system NPL/(A) at prior MD	$	(223,154)
Employer's proportionate share of system NPL/(A) at MD	**$**	**477,572**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,152,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(91,301)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	470,091
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(5,958)
o Differences between employer contributions and employer's proportionate share of system contributions	$	5,517
Employer's Total Pension Expense/(Income)	**$**	**469,650**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	25,753	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	100,110
Changes in proportionate share	$	0	$	26,215
Differences between employer contributions and employer's proportionate share of system contributions	$	23,658	$	0
Total (prior to post-MD contributions)	$	49,411	$	126,325
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(76,914)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,354)
2nd Fiscal Year	(42,354)
3rd Fiscal Year	(42,354)
4th Fiscal Year	48,290
5th Fiscal Year	1,858
Thereafter	0
Total	$ (76,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01163785%
Employer's proportionate share at MD		0.01192963%
Employer's proportionate share of system NPL/(A) at prior MD	$	(263,797)
Employer's proportionate share of system NPL/(A) at MD	**$**	**684,935**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,653,065
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(130,944)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	674,206
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,139
o Differences between employer contributions and employer's proportionate share of system contributions	$	12,091
Employer's Total Pension Expense/(Income)	**$**	**687,436**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	36,935	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	143,578
Changes in proportionate share	$	5,009	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	49,463	$	0
Total (prior to post-MD contributions)	$	91,407	$	143,578
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(52,171)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,882)
2nd Fiscal Year	(46,882)
3rd Fiscal Year	(46,882)
4th Fiscal Year	81,697
5th Fiscal Year	6,777
Thereafter	0
Total	$ (52,171)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4398: LEP High

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02630368%
Employer's proportionate share at MD		0.02786614%
Employer's proportionate share of system NPL/(A) at prior MD	$	(596,229)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,599,924**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,861,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(305,870)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,574,861
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,097
o Differences between employer contributions and employer's proportionate share of system contributions	$	7,935
Employer's Total Pension Expense/(Income)	**$**	**1,588,893**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	86,276	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	335,380
Changes in proportionate share	$	26,826	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	29,620	$	1,289
Total (prior to post-MD contributions)	$	142,722	$	336,669
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(193,947)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(126,381)
2nd Fiscal Year		(126,381)
3rd Fiscal Year		(126,381)
4th Fiscal Year		175,032
5th Fiscal Year		10,164
Thereafter		0
Total	$	(193,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4400: Phoenix School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00031030%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**17,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	42,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(3,406)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	17,537
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,211
o Differences between employer contributions and employer's proportionate share of system contributions	$	28,422
Employer's Total Pension Expense/(Income)	**$**	**47,170**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	961	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	3,735
Changes in proportionate share	$	5,327	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	113,665	$	0
Total (prior to post-MD contributions)	$	119,953	$	3,735
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	116,218

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	28,069
2nd Fiscal Year		28,069
3rd Fiscal Year		28,069
4th Fiscal Year		25,765
5th Fiscal Year		6,244
Thereafter		0
Total	$	116,218

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00352758%
Employer's proportionate share at MD	0.00455025%

Employer's proportionate share of system NPL/(A) at prior MD	$	(79,960)
Employer's proportionate share of system NPL/(A) at MD	**$**	**261,251**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	630,519
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(49,945)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	257,158
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,991
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,503
Employer's Total Pension Expense/(Income)	**$**	**262,652**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,088	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	54,764
Changes in proportionate share	$	17,558	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,683	$	0
Total (prior to post-MD contributions)	$	37,329	$	54,764
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(17,435)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,434)
2nd Fiscal Year	(17,434)
3rd Fiscal Year	(17,434)
4th Fiscal Year	31,855
5th Fiscal Year	3,012
Thereafter	0
Total	$ (17,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00434851%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**249,668**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	602,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(47,731)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	245,757
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	16,968
○ Differences between employer contributions and employer's proportionate share of system contributions	$	8,651
Employer's Total Pension Expense/(Income)	**$**	**271,376**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	13,463	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	52,336
Changes in proportionate share	$	74,661	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	31,712	$	0
Total (prior to post-MD contributions)	$	119,836	$	52,336
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	67,500

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	3,708
2nd Fiscal Year		3,708
3rd Fiscal Year		3,708
4th Fiscal Year		48,080
5th Fiscal Year		8,298
Thereafter		0
Total	$	67,500

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4403: Portland Village School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01528199%
Employer's proportionate share at MD		0.01895045%
Employer's proportionate share of system NPL/(A) at prior MD	$	(346,399)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,088,033**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,625,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(208,008)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,070,989
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	14,315
○ Differences between employer contributions and employer's proportionate share of system contributions	$	8,041
Employer's Total Pension Expense/(Income)	**$**	**1,093,345**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	58,672	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	228,076
Changes in proportionate share	$	62,984	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	29,333	$	0
Total (prior to post-MD contributions)	$	150,989	$	228,076
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(77,087)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (73,132)
2nd Fiscal Year	(73,132)
3rd Fiscal Year	(73,132)
4th Fiscal Year	131,060
5th Fiscal Year	11,250
Thereafter	0
Total	$ (77,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02099686%
Employer's proportionate share at MD		0.02385424%
Employer's proportionate share of system NPL/(A) at prior MD	$	(475,939)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,369,582**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,305,435
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(261,834)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,348,128
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	11,150
○ Differences between employer contributions and employer's proportionate share of system contributions	$	17,203
Employer's Total Pension Expense/(Income)	**$**	**1,376,481**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	73,855	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	287,095
Changes in proportionate share	$	49,058	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	72,080	$	0
Total (prior to post-MD contributions)	$	194,993	$	287,095
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(92,102)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (91,845)
2nd Fiscal Year	(91,845)
3rd Fiscal Year	(91,845)
4th Fiscal Year	167,185
5th Fiscal Year	16,247
Thereafter	0
Total	$ (92,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4405: Forest Grove Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00978708%
Employer's proportionate share at MD		0.00931765%
Employer's proportionate share of system NPL/(A) at prior MD	$	(221,845)
Employer's proportionate share of system NPL/(A) at MD	**$**	**534,969**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,291,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(102,274)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	526,589
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(1,832)
o Differences between employer contributions and employer's proportionate share of system contributions	$	11,248
Employer's Total Pension Expense/(Income)	**$**	**536,005**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	28,848	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	112,142
Changes in proportionate share	$	0	$	8,059
Differences between employer contributions and employer's proportionate share of system contributions	$	47,407	$	0
Total (prior to post-MD contributions)	$	76,255	$	120,201
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(43,946)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,534)
2nd Fiscal Year	(37,534)
3rd Fiscal Year	(37,534)
4th Fiscal Year	63,308
5th Fiscal Year	5,350
Thereafter	0
Total	$ (43,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4407: Madrone Trail Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01007693%
Employer's proportionate share at MD		0.01015605%
Employer's proportionate share of system NPL/(A) at prior MD	$	(228,415)
Employer's proportionate share of system NPL/(A) at MD	**$**	**583,106**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,407,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(111,477)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	573,972
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	309
○ Differences between employer contributions and employer's proportionate share of system contributions	$	13,037
Employer's Total Pension Expense/(Income)	**$**	**587,318**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	31,444	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	122,232
Changes in proportionate share	$	1,359	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	58,210	$	694
Total (prior to post-MD contributions)	$	91,013	$	122,926
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(31,913)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,829)
2nd Fiscal Year	(37,829)
3rd Fiscal Year	(37,829)
4th Fiscal Year	73,302
5th Fiscal Year	8,272
Thereafter	0
Total	$ (31,913)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4408: Muddy Creek Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00264229%
Employer's proportionate share at MD		0.00306421%
Employer's proportionate share of system NPL/(A) at prior MD	$	(59,893)
Employer's proportionate share of system NPL/(A) at MD	**$**	**175,930**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	424,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(33,634)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	173,175
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,646
o Differences between employer contributions and employer's proportionate share of system contributions	$	7,754
Employer's Total Pension Expense/(Income)	**$**	**182,575**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,487	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	36,879
Changes in proportionate share	$	7,244	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	32,101	$	0
Total (prior to post-MD contributions)	$	48,832	$	36,879
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	11,953

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(6,040)
2nd Fiscal Year		(6,040)
3rd Fiscal Year		(6,040)
4th Fiscal Year		26,457
5th Fiscal Year		3,616
Thereafter		0
Total	$	11,953

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4409: Southwest Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00763708%
Employer's proportionate share at MD		0.01030974%
Employer's proportionate share of system NPL/(A) at prior MD	$	(173,111)
Employer's proportionate share of system NPL/(A) at MD	**$**	**591,930**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,428,600
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(113,164)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	582,657
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	10,429
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,001
Employer's Total Pension Expense/(Income)	**$**	**599,087**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	31,920	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	124,082
Changes in proportionate share	$	45,887	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	22,339	$	0
Total (prior to post-MD contributions)	$	100,146	$	124,082
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(23,936)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,519)
2nd Fiscal Year	(35,519)
3rd Fiscal Year	(35,519)
4th Fiscal Year	75,181
5th Fiscal Year	7,441
Thereafter	0
Total	$ (23,936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4410: Ace Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00797947%
Employer's proportionate share at MD		0.00597147%
Employer's proportionate share of system NPL/(A) at prior MD	$	(180,872)
Employer's proportionate share of system NPL/(A) at MD	**$**	**342,850**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	827,455
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(65,545)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	337,479
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(7,835)
o Differences between employer contributions and employer's proportionate share of system contributions	$	3,553
Employer's Total Pension Expense/(Income)	**$**	**333,197**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	18,488	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	71,869
Changes in proportionate share	$	0	$	34,476
Differences between employer contributions and employer's proportionate share of system contributions	$	18,949	$	2,714
Total (prior to post-MD contributions)	$	37,437	$	109,059
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71,622)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(34,371)
2nd Fiscal Year		(34,371)
3rd Fiscal Year		(34,371)
4th Fiscal Year		31,226
5th Fiscal Year		266
Thereafter		0
Total	$	(71,622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00602663%
Employer's proportionate share at MD		0.00794241%
Employer's proportionate share of system NPL/(A) at prior MD	$	(136,607)
Employer's proportionate share of system NPL/(A) at MD	**$**	**456,010**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,100,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(87,179)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	448,867
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	7,476
○ Differences between employer contributions and employer's proportionate share of system contributions	$	19,006
Employer's Total Pension Expense/(Income)	**$**	**475,349**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,590	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	95,590
Changes in proportionate share	$	32,892	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	75,532	$	0
Total (prior to post-MD contributions)	$	133,014	$	95,590
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	37,424

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,539)
2nd Fiscal Year	(13,539)
3rd Fiscal Year	(13,539)
4th Fiscal Year	69,262
5th Fiscal Year	8,778
Thereafter	0
Total	$ 37,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4412: Estacada Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02410236%
Employer's proportionate share at MD		0.02312186%
Employer's proportionate share of system NPL/(A) at prior MD	$	(546,332)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,327,533**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,203,951
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(253,795)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,306,737
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(3,826)
o Differences between employer contributions and employer's proportionate share of system contributions	$	15,472
Employer's Total Pension Expense/(Income)	**$**	**1,318,383**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	71,587	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	278,281
Changes in proportionate share	$	0	$	16,835
Differences between employer contributions and employer's proportionate share of system contributions	$	67,266	$	0
Total (prior to post-MD contributions)	$	138,853	$	295,116
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(156,263)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(104,861)
2nd Fiscal Year		(104,861)
3rd Fiscal Year		(104,861)
4th Fiscal Year		147,563
5th Fiscal Year		10,759
Thereafter		0
Total	$	(156,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00966096%
Employer's proportionate share at MD		0.01608010%
Employer's proportionate share of system NPL/(A) at prior MD	$	(218,986)
Employer's proportionate share of system NPL/(A) at MD	**$**	**923,233**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,228,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(176,502)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	908,771
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	25,048
○ Differences between employer contributions and employer's proportionate share of system contributions	$	13,819
Employer's Total Pension Expense/(Income)	**$**	**947,638**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	49,785	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	193,531
Changes in proportionate share	$	110,211	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	58,723	$	0
Total (prior to post-MD contributions)	$	218,719	$	193,531
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	25,188

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,158)
2nd Fiscal Year	(42,158)
3rd Fiscal Year	(42,158)
4th Fiscal Year	132,629
5th Fiscal Year	19,034
Thereafter	0
Total	$ 25,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00328827%
Employer's proportionate share at MD	0.00324205%
Employer's proportionate share of system NPL/(A) at prior MD	$ (74,536)
Employer's proportionate share of system NPL/(A) at MD	**$ 186,141**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 449,244
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (35,586)
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 183,225
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ (180)
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 3,319
Employer's Total Pension Expense/(Income)	**$ 186,364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,038	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 39,019
Changes in proportionate share	$ 0	$ 794
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,293	$ 0
Total (prior to post-MD contributions)	$ 24,331	$ 39,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,482)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,197)
2nd Fiscal Year	(13,197)
3rd Fiscal Year	(13,197)
4th Fiscal Year	22,097
5th Fiscal Year	2,012
Thereafter	0
Total	$ (15,482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4420: Oregon Virtual Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02986311%
Employer's proportionate share at MD		0.03617151%
Employer's proportionate share of system NPL/(A) at prior MD	$	(676,911)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,076,773**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,012,215
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(397,033)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,044,241
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	24,616
o Differences between employer contributions and employer's proportionate share of system contributions	$	55,824
Employer's Total Pension Expense/(Income)	**$**	**2,124,681**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	111,990	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	435,339
Changes in proportionate share	$	108,310	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	226,888	$	0
Total (prior to post-MD contributions)	$	447,188	$	435,339
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	11,849

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(101,823)
2nd Fiscal Year		(101,823)
3rd Fiscal Year		(101,823)
4th Fiscal Year		284,327
5th Fiscal Year		32,990
Thereafter		0
Total	$	11,849

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4421: Home Scholars Academy of Oakridge and Westfir

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	814
Employer's Total Pension Expense/(Income)	**$**	**814**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	3,499	$	0
Total (prior to post-MD contributions)	$	3,499	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,499

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	814
2nd Fiscal Year		814
3rd Fiscal Year		814
4th Fiscal Year		774
5th Fiscal Year		283
Thereafter		0
Total	$	3,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03168563%
Employer's proportionate share at MD		0.03608581%
Employer's proportionate share of system NPL/(A) at prior MD	$	(718,223)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,071,853**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,000,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(396,092)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,039,398
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	17,170
o Differences between employer contributions and employer's proportionate share of system contributions	$	34,167
Employer's Total Pension Expense/(Income)	**$**	**2,090,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,725	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 434,307
Changes in proportionate share	$ 75,547	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 137,798	$ 0
Total (prior to post-MD contributions)	$ 325,070	$ 434,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (109,237)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (130,494)
2nd Fiscal Year	(130,494)
3rd Fiscal Year	(130,494)
4th Fiscal Year	257,822
5th Fiscal Year	24,422
Thereafter	0
Total	$ (109,237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4423: Molalla River Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00732880%
Employer's proportionate share at MD		0.00920507%
Employer's proportionate share of system NPL/(A) at prior MD	$	(166,123)
Employer's proportionate share of system NPL/(A) at MD	**$**	**528,506**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,275,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(101,039)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	520,227
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	7,321
o Differences between employer contributions and employer's proportionate share of system contributions	$	8,754
Employer's Total Pension Expense/(Income)	**$**	**536,302**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	28,500	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	110,787
Changes in proportionate share	$	32,214	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	34,875	$	0
Total (prior to post-MD contributions)	$	95,589	$	110,787
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,198)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(30,308)
2nd Fiscal Year		(30,308)
3rd Fiscal Year		(30,308)
4th Fiscal Year		68,525
5th Fiscal Year		7,201
Thereafter		0
Total	$	(15,198)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4424: The Ivy School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00543327%
Employer's proportionate share at MD		0.00572953%
Employer's proportionate share of system NPL/(A) at prior MD	$	(123,157)
Employer's proportionate share of system NPL/(A) at MD	**$**	**328,959**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	793,930
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(62,890)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	323,806
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	1,156
o Differences between employer contributions and employer's proportionate share of system contributions	$	(2,241)
Employer's Total Pension Expense/(Income)	**$**	**322,721**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	17,739	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	68,957
Changes in proportionate share	$	5,087	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	1,593	$	11,807
Total (prior to post-MD contributions)	$	24,419	$	80,764
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(56,345)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(29,955)
2nd Fiscal Year		(29,955)
3rd Fiscal Year		(29,955)
4th Fiscal Year		32,520
5th Fiscal Year		1,001
Thereafter		0
Total	$	(56,345)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00048151%
Employer's proportionate share at MD		0.00042412%
Employer's proportionate share of system NPL/(A) at prior MD	$	(10,914)
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,351**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	58,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(4,655)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	23,969
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(224)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(171)
Employer's Total Pension Expense/(Income)	**$**	**23,574**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,313	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	5,104
Changes in proportionate share	$	0	$	985
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	669
Total (prior to post-MD contributions)	$	1,313	$	6,758
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,445)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,532)
2nd Fiscal Year		(2,532)
3rd Fiscal Year		(2,532)
4th Fiscal Year		2,148
5th Fiscal Year		3
Thereafter		0
Total	$	(5,445)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4430: Clackamas Charter Alliance 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00150193%
Employer's proportionate share at MD		0.00165755%
Employer's proportionate share of system NPL/(A) at prior MD	$	(34,044)
Employer's proportionate share of system NPL/(A) at MD	**$**	**95,168**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	229,683
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(18,194)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	93,677
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	607
○ Differences between employer contributions and employer's proportionate share of system contributions	$	580
Employer's Total Pension Expense/(Income)	**$**	**94,864**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,132	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	19,949
Changes in proportionate share	$	2,673	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	2,202	$	0
Total (prior to post-MD contributions)	$	10,007	$	19,949
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,942)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,165)
2nd Fiscal Year	(7,165)
3rd Fiscal Year	(7,165)
4th Fiscal Year	10,785
5th Fiscal Year	769
Thereafter	0
Total	$ (9,942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4431: Corbett Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.02135730%
Employer's proportionate share at MD		0.02173342%
Employer's proportionate share of system NPL/(A) at prior MD	$	(484,109)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,247,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,011,557
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(238,555)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,228,269
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	1,468
○ Differences between employer contributions and employer's proportionate share of system contributions	$	(17,668)
Employer's Total Pension Expense/(Income)	**$**	**1,212,069**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	67,289	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	261,571
Changes in proportionate share	$	6,457	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	18,511	$	100,363
Total (prior to post-MD contributions)	$	92,257	$	361,934
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(269,677)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(125,711)
2nd Fiscal Year		(125,711)
3rd Fiscal Year		(125,711)
4th Fiscal Year		109,878
5th Fiscal Year		(2,421)
Thereafter		0
Total	$	(269,677)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00557725%
Employer's proportionate share at MD		0.00697368%
Employer's proportionate share of system NPL/(A) at prior MD	$	(126,420)
Employer's proportionate share of system NPL/(A) at MD	**$**	**400,391**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	966,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(76,546)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	394,119
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	5,449
o Differences between employer contributions and employer's proportionate share of system contributions	$	(1,984)
Employer's Total Pension Expense/(Income)	**$**	**397,584**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	21,591	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	83,931
Changes in proportionate share	$	23,976	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	6,256	$	16,378
Total (prior to post-MD contributions)	$	51,823	$	100,309
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(48,486)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(31,674)
2nd Fiscal Year		(31,674)
3rd Fiscal Year		(31,674)
4th Fiscal Year		43,884
5th Fiscal Year		2,653
Thereafter		0
Total	$	(48,486)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4433: Powell Butte Community Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00785208%
Employer's proportionate share at MD		0.00900127%
Employer's proportionate share of system NPL/(A) at prior MD	$	(177,984)
Employer's proportionate share of system NPL/(A) at MD	**$**	**516,804**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,247,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(98,802)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	508,709
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,484
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,683
Employer's Total Pension Expense/(Income)	**$**	**517,876**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,869	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 108,334
Changes in proportionate share	$ 19,731	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,973	$ 0
Total (prior to post-MD contributions)	$ 64,573	$ 108,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,761)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,189)
2nd Fiscal Year	(36,189)
3rd Fiscal Year	(36,189)
4th Fiscal Year	60,422
5th Fiscal Year	4,384
Thereafter	0
Total	$ (43,761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.03365949%
Employer's proportionate share at MD		0.04197407%
Employer's proportionate share of system NPL/(A) at prior MD	$	(762,965)
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,409,925**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,816,264
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(460,724)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	2,372,174
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	32,444
o Differences between employer contributions and employer's proportionate share of system contributions	$	49,010
Employer's Total Pension Expense/(Income)	**$**	**2,453,628**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	129,955	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	505,175
Changes in proportionate share	$	142,755	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	198,130	$	0
Total (prior to post-MD contributions)	$	470,840	$	505,175
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(34,335)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (130,047)
2nd Fiscal Year	(130,047)
3rd Fiscal Year	(130,047)
4th Fiscal Year	320,165
5th Fiscal Year	35,641
Thereafter	0
Total	$ (34,335)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4435: Sunny Wolf Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00269053%
Employer's proportionate share at MD	0.00523608%
Employer's proportionate share of system NPL/(A) at prior MD	$ (60,987)
Employer's proportionate share of system NPL/(A) at MD	**$ 300,628**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 725,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (57,473)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 295,918
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 9,933
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 5,327
Employer's Total Pension Expense/(Income)	**$ 311,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,211	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 63,018
Changes in proportionate share	$ 43,705	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,918	$ 0
Total (prior to post-MD contributions)	$ 79,834	$ 63,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,816

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,124)
2nd Fiscal Year	(11,124)
3rd Fiscal Year	(11,124)
4th Fiscal Year	44,372
5th Fiscal Year	5,816
Thereafter	0
Total	$ 16,816

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00677888%
Employer's proportionate share at MD		0.00790835%
Employer's proportionate share of system NPL/(A) at prior MD	$	(153,658)
Employer's proportionate share of system NPL/(A) at MD	**$**	**454,055**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,095,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(86,805)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	446,942
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,407
o Differences between employer contributions and employer's proportionate share of system contributions	$	6,706
Employer's Total Pension Expense/(Income)	**$**	**458,055**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	24,485	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	95,180
Changes in proportionate share	$	19,392	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	26,827	$	0
Total (prior to post-MD contributions)	$	70,704	$	95,180
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(24,476)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,736)
2nd Fiscal Year	(28,736)
3rd Fiscal Year	(28,736)
4th Fiscal Year	56,398
5th Fiscal Year	5,334
Thereafter	0
Total	$ (24,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01168658%
Employer's proportionate share at MD		0.01137716%
Employer's proportionate share of system NPL/(A) at prior MD	$	(264,901)
Employer's proportionate share of system NPL/(A) at MD	**$**	**653,215**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,576,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(124,880)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	642,983
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(1,207)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	6,076
Employer's Total Pension Expense/(Income)	**$**	**647,852**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	35,225	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	136,929
Changes in proportionate share	$	0	$	5,313
Differences between employer contributions and employer's proportionate share of system contributions	$	26,192	$	0
Total (prior to post-MD contributions)	$	61,417	$	142,242
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(80,825)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,459)
2nd Fiscal Year	(52,459)
3rd Fiscal Year	(52,459)
4th Fiscal Year	71,673
5th Fiscal Year	4,878
Thereafter	0
Total	$ (80,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4439: Homesource Family Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00925866%
Employer's proportionate share at MD		0.00038334%
Employer's proportionate share of system NPL/(A) at prior MD	$	(209,867)
Employer's proportionate share of system NPL/(A) at MD	**$**	**22,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	53,119
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(4,208)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	21,665
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(34,632)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(15,909)
Employer's Total Pension Expense/(Income)	**$**	**(28,876)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	1,187	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	4,614
Changes in proportionate share	$	0	$	152,382
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	57,788
Total (prior to post-MD contributions)	$	1,187	$	214,784
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(213,597)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,473)
2nd Fiscal Year	(52,473)
3rd Fiscal Year	(52,473)
4th Fiscal Year	(42,174)
5th Fiscal Year	(14,005)
Thereafter	0
Total	$ (213,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00291478%
Employer's proportionate share at MD		0.00419465%
Employer's proportionate share of system NPL/(A) at prior MD	$	(66,070)
Employer's proportionate share of system NPL/(A) at MD	**$**	**240,834**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	581,244
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(46,042)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	237,062
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	4,994
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,391
Employer's Total Pension Expense/(Income)	**$**	**246,447**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	12,987	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	50,484
Changes in proportionate share	$	21,974	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	16,564	$	0
Total (prior to post-MD contributions)	$	51,525	$	50,484
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,041

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,751)
2nd Fiscal Year	(11,751)
3rd Fiscal Year	(11,751)
4th Fiscal Year	32,737
5th Fiscal Year	3,558
Thereafter	0
Total	$ 1,041

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4441: Baker Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01603423%
Employer's proportionate share at MD		0.02049302%
Employer's proportionate share of system NPL/(A) at prior MD	$	(363,450)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,176,599**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,839,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(224,940)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,158,168
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	17,399
o Differences between employer contributions and employer's proportionate share of system contributions	$	36,862
Employer's Total Pension Expense/(Income)	**$**	**1,212,429**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	63,448	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	246,642
Changes in proportionate share	$	76,553	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	151,050	$	0
Total (prior to post-MD contributions)	$	291,051	$	246,642
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	44,409

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49,000)
2nd Fiscal Year	(49,000)
3rd Fiscal Year	(49,000)
4th Fiscal Year	169,512
5th Fiscal Year	21,898
Thereafter	0
Total	$ 44,409

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4443: Knova Learning Oreogn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01765475%
Employer's proportionate share at MD		0.01966195%
Employer's proportionate share of system NPL/(A) at prior MD	$	(400,183)
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,128,883**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,724,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(215,817)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	1,111,200
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	7,832
○ Differences between employer contributions and employer's proportionate share of system contributions	$	6,944
Employer's Total Pension Expense/(Income)	**$**	**1,125,976**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	60,875	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	236,640
Changes in proportionate share	$	34,463	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	27,383	$	0
Total (prior to post-MD contributions)	$	122,721	$	236,640
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(113,919)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(84,298)
2nd Fiscal Year		(84,298)
3rd Fiscal Year		(84,298)
4th Fiscal Year		129,113
5th Fiscal Year		9,861
Thereafter		0
Total	$	(113,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00643199%
Employer's proportionate share at MD		0.00488160%
Employer's proportionate share of system NPL/(A) at prior MD	$	(145,795)
Employer's proportionate share of system NPL/(A) at MD	**$**	**280,275**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	676,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(53,582)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	275,885
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(6,050)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	12,370
Employer's Total Pension Expense/(Income)	**$**	**282,205**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	15,114	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	58,752
Changes in proportionate share	$	0	$	26,619
Differences between employer contributions and employer's proportionate share of system contributions	$	49,613	$	0
Total (prior to post-MD contributions)	$	64,727	$	85,371
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(20,644)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,278)
2nd Fiscal Year	(18,278)
3rd Fiscal Year	(18,278)
4th Fiscal Year	32,693
5th Fiscal Year	1,496
Thereafter	0
Total	$ (20,644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00794799%
Employer's proportionate share at MD		0.00883510%
Employer's proportionate share of system NPL/(A) at prior MD	$	(180,158)
Employer's proportionate share of system NPL/(A) at MD	**$**	**507,264**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,224,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(96,978)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	499,318
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	3,462
○ Differences between employer contributions and employer's proportionate share of system contributions	$	8,029
Employer's Total Pension Expense/(Income)	**$**	**510,809**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	27,354	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	106,334
Changes in proportionate share	$	15,231	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	33,031	$	0
Total (prior to post-MD contributions)	$	75,616	$	106,334
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(30,718)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,028)
2nd Fiscal Year	(33,028)
3rd Fiscal Year	(33,028)
4th Fiscal Year	62,432
5th Fiscal Year	5,934
Thereafter	0
Total	$ (30,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00996164%
Employer's proportionate share at MD		0.00881674%
Employer's proportionate share of system NPL/(A) at prior MD	$	(225,802)
Employer's proportionate share of system NPL/(A) at MD	**$**	**506,210**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,221,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(96,776)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	498,280
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(4,467)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	7,197
Employer's Total Pension Expense/(Income)	**$**	**501,010**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	27,297	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	106,113
Changes in proportionate share	$	0	$	19,657
Differences between employer contributions and employer's proportionate share of system contributions	$	28,614	$	0
Total (prior to post-MD contributions)	$	55,911	$	125,770
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(69,859)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,696)
2nd Fiscal Year	(41,696)
3rd Fiscal Year	(41,696)
4th Fiscal Year	53,185
5th Fiscal Year	2,045
Thereafter	0
Total	$ (69,859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.01043583%
Employer's proportionate share at MD		0.01574082%
Employer's proportionate share of system NPL/(A) at prior MD	$	(236,550)
Employer's proportionate share of system NPL/(A) at MD	**$**	**903,753**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,181,174
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(172,778)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	889,596
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	20,701
○ Differences between employer contributions and employer's proportionate share of system contributions	$	23,979
Employer's Total Pension Expense/(Income)	**$**	**934,276**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	48,735	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	189,447
Changes in proportionate share	$	91,082	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	100,520	$	0
Total (prior to post-MD contributions)	$	240,337	$	189,447
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	50,890

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,636)
2nd Fiscal Year	(34,636)
3rd Fiscal Year	(34,636)
4th Fiscal Year	134,990
5th Fiscal Year	19,806
Thereafter	0
Total	$ 50,890

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00378936%
Employer's proportionate share at MD		0.00456322%
Employer's proportionate share of system NPL/(A) at prior MD	$	(85,894)
Employer's proportionate share of system NPL/(A) at MD	**$**	**261,996**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	632,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(50,088)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	257,891
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	3,020
o Differences between employer contributions and employer's proportionate share of system contributions	$	4,415
Employer's Total Pension Expense/(Income)	**$**	**265,326**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	14,128	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	54,920
Changes in proportionate share	$	13,286	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	17,456	$	0
Total (prior to post-MD contributions)	$	44,870	$	54,920
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(10,050)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,558)
2nd Fiscal Year	(15,558)
3rd Fiscal Year	(15,558)
4th Fiscal Year	33,355
5th Fiscal Year	3,270
Thereafter	0
Total	$ (10,050)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4450: Sauvie Island Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00968456%
Employer's proportionate share at MD		0.01474451%
Employer's proportionate share of system NPL/(A) at prior MD	$	(219,521)
Employer's proportionate share of system NPL/(A) at MD	**$**	**846,550**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,043,118
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(161,842)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	833,289
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	19,744
○ Differences between employer contributions and employer's proportionate share of system contributions	$	12,338
Employer's Total Pension Expense/(Income)	**$**	**865,371**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	45,650	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	177,456
Changes in proportionate share	$	86,875	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	47,476	$	0
Total (prior to post-MD contributions)	$	180,001	$	177,456
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,545

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,213)
2nd Fiscal Year	(42,213)
3rd Fiscal Year	(42,213)
4th Fiscal Year	115,609
5th Fiscal Year	13,576
Thereafter	0
Total	$ 2,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4451: River's Edge Academy Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00461717%
Employer's proportionate share at MD		0.00620369%
Employer's proportionate share of system NPL/(A) at prior MD	$	(104,658)
Employer's proportionate share of system NPL/(A) at MD	**$**	**356,182**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	859,633
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(68,094)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	350,603
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	6,191
o Differences between employer contributions and employer's proportionate share of system contributions	$	8,253
Employer's Total Pension Expense/(Income)	**$**	**365,047**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	19,207	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	74,664
Changes in proportionate share	$	27,239	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	31,464	$	0
Total (prior to post-MD contributions)	$	77,910	$	74,664
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,246

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(16,815)
2nd Fiscal Year		(16,815)
3rd Fiscal Year		(16,815)
4th Fiscal Year		48,594
5th Fiscal Year		5,098
Thereafter		0
Total	$	3,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00200318%
Employer's proportionate share at MD		0.00180883%
Employer's proportionate share of system NPL/(A) at prior MD	$	(45,406)
Employer's proportionate share of system NPL/(A) at MD	**$**	**103,853**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	250,646
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(19,854)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	102,226
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	(759)
○ Differences between employer contributions and employer's proportionate share of system contributions	$	810
Employer's Total Pension Expense/(Income)	**$**	**102,277**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	5,600	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	21,770
Changes in proportionate share	$	0	$	3,337
Differences between employer contributions and employer's proportionate share of system contributions	$	3,983	$	343
Total (prior to post-MD contributions)	$	9,583	$	25,450
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,867)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(9,063)
2nd Fiscal Year		(9,063)
3rd Fiscal Year		(9,063)
4th Fiscal Year		10,752
5th Fiscal Year		571
Thereafter		0
Total	$	(15,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00062958%
Employer's proportionate share at MD	0.00311186%
Employer's proportionate share of system NPL/(A) at prior MD	$ (14,271)
Employer's proportionate share of system NPL/(A) at MD	**$ 178,666**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 431,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ (34,157)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$ 175,867
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 9,686
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 12,271
Employer's Total Pension Expense/(Income)	**$ 197,824**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,635	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 37,452
Changes in proportionate share	$ 42,619	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,038	$ 0
Total (prior to post-MD contributions)	$ 101,292	$ 37,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 63,840

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,277
2nd Fiscal Year	6,277
3rd Fiscal Year	6,277
4th Fiscal Year	37,827
5th Fiscal Year	7,182
Thereafter	0
Total	$ 63,840

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00138690%
Employer's proportionate share at MD		0.00849888%
Employer's proportionate share of system NPL/(A) at prior MD	$	(31,437)
Employer's proportionate share of system NPL/(A) at MD	**$**	**487,960**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,177,673
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(93,287)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	480,316
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	27,752
o Differences between employer contributions and employer's proportionate share of system contributions	$	15,554
Employer's Total Pension Expense/(Income)	**$**	**523,622**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	26,313	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	102,287
Changes in proportionate share	$	122,107	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	58,840	$	0
Total (prior to post-MD contributions)	$	207,260	$	102,287
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	104,973

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	481
2nd Fiscal Year		481
3rd Fiscal Year		481
4th Fiscal Year		88,615
5th Fiscal Year		14,913
Thereafter		0
Total	$	104,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4455: Hope Chinese Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00062409%
Employer's proportionate share at MD		0.00522686%
Employer's proportionate share of system NPL/(A) at prior MD	$	(14,146)
Employer's proportionate share of system NPL/(A) at MD	**$**	**300,098**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	724,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(57,372)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	295,397
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	17,960
○ Differences between employer contributions and employer's proportionate share of system contributions	$	15,949
Employer's Total Pension Expense/(Income)	**$**	**329,306**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	16,183	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	62,907
Changes in proportionate share	$	79,026	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	63,285	$	0
Total (prior to post-MD contributions)	$	158,494	$	62,907
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	95,587

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	7,572
2nd Fiscal Year		7,572
3rd Fiscal Year		7,572
4th Fiscal Year		61,280
5th Fiscal Year		11,591
Thereafter		0
Total	$	95,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.01014365%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**582,394**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,405,586
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(111,341)

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	573,271
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	39,581
○ Differences between employer contributions and employer's proportionate share of system contributions	$	39,046
Employer's Total Pension Expense/(Income)	**$**	**651,898**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	31,406	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	122,083
Changes in proportionate share	$	174,158	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	149,663	$	0
Total (prior to post-MD contributions)	$	355,227	$	122,083
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	233,144

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	27,515
2nd Fiscal Year		27,515
3rd Fiscal Year		27,515
4th Fiscal Year		127,359
5th Fiscal Year		23,240
Thereafter		0
Total	$	233,144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

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, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00010234%
Employer's proportionate share at MD		0.00070523%
Employer's proportionate share of system NPL/(A) at prior MD	$	(2,320)
Employer's proportionate share of system NPL/(A) at MD	**$**	**40,491**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	97,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(7,741)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	39,856
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	2,352
○ Differences between employer contributions and employer's proportionate share of system contributions	$	1,206
Employer's Total Pension Expense/(Income)	**$**	**43,414**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,183	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	8,488
Changes in proportionate share	$	10,351	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	4,537	$	0
Total (prior to post-MD contributions)	$	17,071	$	8,488
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	8,583

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	4
2nd Fiscal Year		4
3rd Fiscal Year		4
4th Fiscal Year		7,332
5th Fiscal Year		1,238
Thereafter		0
Total	$	8,583

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4458: Oregon Virtual Education West

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2013
Discount rate		7.75%
Employer's proportionate share at prior MD		0.00099629%
Employer's proportionate share at MD		0.00086184%
Employer's proportionate share of system NPL/(A) at prior MD	$	(22,583)
Employer's proportionate share of system NPL/(A) at MD	**$**	**49,482**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	119,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	(9,460)
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of system Pension Expense/(Income)	$	48,707
▪ Net amortization of deferred amounts from:		
o Changes in proportionate share	$	(525)
o Differences between employer contributions and employer's proportionate share of system contributions	$	(531)
Employer's Total Pension Expense/(Income)	**$**	**47,651**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	2,668	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	10,373
Changes in proportionate share	$	0	$	2,308
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,930
Total (prior to post-MD contributions)	$	2,668	$	14,611
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(11,943)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,399)
2nd Fiscal Year		(5,399)
3rd Fiscal Year		(5,399)
4th Fiscal Year		4,226
5th Fiscal Year		28
Thereafter		0
Total	$	(11,943)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4459: Crater Lake Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of system Pension Expense/(Income)	$	0
▪ Net amortization of deferred amounts from:		
○ Changes in proportionate share	$	0
○ Differences between employer contributions and employer's proportionate share of system contributions	$	8,859
Employer's Total Pension Expense/(Income)	**$**	**8,859**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	38,982	$	0
Total (prior to post-MD contributions)	$	38,982	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	38,982

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	8,859
2nd Fiscal Year		8,859
3rd Fiscal Year		8,859
4th Fiscal Year		8,859
5th Fiscal Year		3,546
Thereafter		0
Total	$	38,982

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4460: Kairos Pdx

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
○ Changes in proportionate share	$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions	$ 1,286
Employer's Total Pension Expense/(Income)	**$ 1,286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,660	$ 0
Total (prior to post-MD contributions)	$ 5,660	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,660

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,286
2nd Fiscal Year	1,286
3rd Fiscal Year	1,286
4th Fiscal Year	1,286
5th Fiscal Year	516
Thereafter	0
Total	$ 5,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4461: Mountain View Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	**June 30, 2015**
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2013
Discount rate	7.75%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 0
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of system Pension Expense/(Income)	$ 0
▪ Net amortization of deferred amounts from:	
o Changes in proportionate share	$ 0
o Differences between employer contributions and employer's proportionate share of system contributions	$ 4,350
Employer's Total Pension Expense/(Income)	**$ 4,350**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,141	$ 0
Total (prior to post-MD contributions)	$ 19,141	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,141

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense/(income)as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,350
2nd Fiscal Year	4,350
3rd Fiscal Year	4,350
4th Fiscal Year	4,350
5th Fiscal Year	1,741
Thereafter	0
Total	$ 19,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 19, 2016.